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(Original Signature of Member)

114TH CONGRESS  
2D SESSION

**H. R.**

To amend the Internal Revenue Code of 1986 to provide for the recovery of improper overpayments resulting from certain Federally subsidized health insurance.

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IN THE HOUSE OF REPRESENTATIVES

Ms. JENKINS of Kansas (for herself, Mr. TIBERI, Mr. ROSKAM, Mrs. BLACK, and Mr. SAM JOHNSON of Texas) introduced the following bill; which was referred to the Committee on \_\_\_\_\_

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**A BILL**

To amend the Internal Revenue Code of 1986 to provide for the recovery of improper overpayments resulting from certain Federally subsidized health insurance.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Protecting Taxpayers  
5 by Recovering Improper Obamacare Subsidy Overpay-  
6 ments Act”.

1 **SEC. 2. RECOVERY OF IMPROPER OVERPAYMENTS RESULT-**  
2 **ING FROM CERTAIN FEDERALLY SUBSIDIZED**  
3 **HEALTH INSURANCE.**

4 (a) **IN GENERAL.**—Section 36B(f)(2) of the Internal  
5 Revenue Code of 1986 is amended by striking subpara-  
6 graph (B).

7 (b) **CONFORMING AMENDMENTS.**—

8 (1) Clause (ii) of section 35(g)(12)(B) of such  
9 Code is amended by striking “, except that” and all  
10 that follows and inserting a period.

11 (2) So much of paragraph (2) of section 36B(f)  
12 of such Code as precedes “advance payments” is  
13 amended to read as follows:

14 “(2) **EXCESS ADVANCE PAYMENTS.**—If the”.

15 (c) **EFFECTIVE DATE.**—The amendments made by  
16 this subsection shall apply to taxable years beginning after  
17 December 31, 2016.