

**ESTIMATED REVENUE EFFECTS OF TITLE I. OF H.R. 2990,
THE "QUALITY CARE FOR THE UNINSURED ACT OF 1999,"
AS PASSED BY THE HOUSE OF REPRESENTATIVES ON OCTOBER 6, 1999**

Fiscal Years 2000 - 2004

[Millions of Dollars]

Provision	Effective	2000	2001	2002	2003	2004	2000-04
Title I. Tax-Related Health Care Provisions							
1. Provide an above-the-line deduction for health insurance expenses - 25% in 2002 through 2004, 35% in 2005, 65% in 2006, and 100% thereafter	tyba 12/31/01	---	---	-444	-1,379	-1,477	-3,300
2. Provide an above-the-line deduction for long-term care insurance expenses - 25% in 2002 through 2004, 35% in 2005, 65% in 2006, and 100% thereafter	tyba 12/31/01	---	---	-48	-328	-364	-741
3. Accelerate 100% self-employed health insurance deduction; extend eligibility for self-employed health insurance deduction to those who choose not to participate in employer-subsidized health plans	tyba 12/31/00	---	-274	-1,040	-657	---	-1,971
4. Expand availability of MSAs	tyba 12/31/00	---	-109	-326	-370	-414	-1,217
5. Allow long-term care insurance to be offered as part of cafeteria plans; limited to amount of deductible premiums [1]	tyba 12/31/01	---	---	-104	-151	-171	-426
6. Provide an additional personal exemption to caretakers of elderly family members	tyba 12/31/00	---	-171	-265	-269	-273	-977
7. Increase the time period for measuring eligible expenses qualifying for the orphan drug tax credit	epoia 12/31/00	---	-6	-9	-10	-10	-35
8. Add certain vaccines against Streptococcus Pneumoniae to the list of taxable vaccines in the Federal vaccine insurance program; study of Federal vaccine insurance program; reduce excise tax on all taxable vaccines to \$0.50 per dose beginning in 2005	[2] & tyba 12/31/04	4	7	9	10	10	39

Provision	Effective	2000	2001	2002	2003	2004	2000-04
9. Tax credit for clinical testing research expenses attributable to certain qualified academic institutions including teaching hospitals	tyba 12/31/00	---	[3]	-1	-1	-1	-2
NET TOTAL OF TITLE I.		4	-553	-2,228	-3,155	-2,700	-8,630

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding.

Legend for "Effective" column: epoa = expenses paid or incurred after

tyba = taxable years beginning after

[1] Estimate assumes concurrent enactment of the above-the-line deduction for long-term care insurance (item 2.).

[2] Effective for vaccine sales the date after the date on which the Centers for Disease Control make final recommendation for routine administration of conjugate Streptococcus Pneumoniae vaccines to children.

[3] Loss of less than \$500,000.