



JOINT COMMITTEE ON TAXATION

February 15, 2011

JCX-13-11

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF
A SUBSTITUTE TO THE PROVISIONS OF H.R. 705, THE
“COMPREHENSIVE 1099 TAXPAYER PROTECTION AND REPAYMENT
OF EXCHANGE SUBSIDY OVERPAYMENTS ACT OF 2011”**

The Chairman’s amendment in the nature of a substitute modifies H.R. 705 as follows:

**Change Limitation on Repayment of Advance Premium Assistance
Credits for Coverage Under a Qualified Health Plan**

The modification revises the effective date for the provision so that the provision applies to taxable years ending after December 31, 2013.