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(Original Signature of Member)

114<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 5712

To amend the Internal Revenue Code of 1986 to flatline the individual  
mandate penalty.

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## IN THE HOUSE OF REPRESENTATIVES

Mr. MESSER (for himself and Ms. STEFANIK) 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 flatline  
the individual mandate penalty.

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 “Obamacare Regressive  
5 Tax Relief Act”.

6 **SEC. 2. FLATLINING THE INDIVIDUAL MANDATE PENALTY.**

7 (a) PERCENTAGE OF INCOME.—Section  
8 5000A(c)(2)(B)(iii) of the Internal Revenue Code of 1986

1 is amended by striking “2.5 percent” and inserting “1.0  
2 percent”.

3 (b) APPLICABLE DOLLAR AMOUNT.—Section  
4 5000A(c)(3)(A) of such Code is amended by striking  
5 “\$695” and inserting “\$95”.

6 (c) REPEAL OF INFLATION ADJUSTMENT.—Section  
7 5000A(c)(3) of such Code is amended by striking subpara-  
8 graph (D).

9 (d) EFFECTIVE DATE.—The amendments made by  
10 this section shall apply to taxable years beginning after  
11 December 31, 2015.