

**AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. _____
OFFERED BY MR. COURTNEY OF CONNECTICUT**

Strike all after the enacting clause and insert the following:

1 SECTION 1. SHORT TITLE.

2 This Act may be cited as the “Eliminate the Small
3 Employer Tax Cliff Act”.

**4 SEC. 2. INCREASE IN REDUCTION IN DETERMINING APPLI-
5 CATION OF EMPLOYER SIZE TO ASSESSABLE
6 PENALTIES.**

7 (a) IN GENERAL.—Clause (i) of section
8 4980H(c)(2)(D) of the Internal Revenue Code of 1986 is
9 amended by striking “30” and inserting “49”.

10 (b) EFFECTIVE DATE.—The amendment made by
11 subsection (a) shall apply to months beginning after De-
12 cember 31, 2013.

13 SEC. 3. BUDGETARY EFFECTS.

14 The budgetary effects of this Act shall not be entered
15 on either PAYGO scorecard maintained pursuant to sec-
16 tion 4(d) of the Statutory Pay-As-You-Go Act of 2010.

Amend the title so as to read: “A bill to amend the Internal Revenue Code of 1986 to increase the reduction in determining the application of employer size to assessable penalties under the employer mandate.”.

