

**AMENDMENT TO H.R. 7147, AS REPORTED
OFFERED BY MR. MOULTON OF MASSACHUSETTS**

At the end (before the short title), add the following:

**1 SEC. 553. HEALTHCARE REINVESTMENT OF RESCINDED
2 FUNDS.**

3 (a) REPEAL.—Sections 100052, 100053, 100054,
4 and 100055 of Public Law 119–21 are repealed, and all
5 provisions of law classified to title 6 or 8 of the United
6 States Code shall be applied as if such sections had not
7 been enacted.

8 (b) RESCISSION.—The amounts appropriated under
9 sections 100052, 100053, 100054, and 100055 of Public
10 Law 119–21 are hereby rescinded.

11 (c) REALLOCATION.—Amounts rescinded under sub-
12 section (b) shall be transferred and made available, with-
13 out fiscal year limitation, to the Secretary of the Treasury
14 to extend the application of subsections (b)(3)(A)(iii) and
15 (c)(1)(E) of section 36B of the Internal Revenue Code of
16 1986.

17 (d) PUBLIC TRANSPARENCY AND ACCOUNT-
18 ABILITY.—

19 (1) ANNUAL REPORT.—The Secretary of the
20 Treasury shall make publicly available an annual

1 written report on the use of funds made available
2 under subsection (c), including the number of indi-
3 viduals who retained eligibility for tax credits under
4 section 36B of the Internal Revenue Code of 1986.

5 (2) INSPECTOR GENERAL OVERSIGHT.—The
6 Treasury Inspector General for Tax Administration
7 shall conduct annual audits of the use of funds made
8 available under subsection (c).

