

**AMENDMENT TO S. 2**

**OFFERED BY MR. MOULTON OF MASSACHUSETTS**

Add at the end the following:

1 **TITLE III—OTHER PROVISIONS**

2 **SEC. 301. HEALTHCARE REINVESTMENT OF RESCINDED**  
3 **FUNDS.**

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5 and 100055 of Public Law 119–21 are repealed, and all  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

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11 Law 119–21 are hereby rescinded.

12 (c) REALLOCATION.—Amounts rescinded under sub-  
13 section (b) shall be transferred and made available, with-  
14 out fiscal year limitation, to the Secretary of the Treasury  
15 to extend the application of subsections (b)(3)(A)(iii) and  
16 (c)(1)(E) of section 36B of the Internal Revenue Code of  
17 1986.

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

- 1           (1) ANNUAL REPORT.—The Secretary of the  
2 Treasury shall make publicly available an annual  
3 written report on the use of funds made available  
4 under subsection (c), including the number of indi-  
5 viduals who retained eligibility for tax credits under  
6 section 36B of the Internal Revenue Code of 1986.
- 7           (2) INSPECTOR GENERAL OVERSIGHT.—The  
8 Treasury Inspector General for Tax Administration  
9 shall conduct annual audits of the use of funds made  
10 available under subsection (c).

