

1 ***Subtitle H—Provisions Relating to***
2 ***Title IX***

3 ***SEC. 10901. MODIFICATIONS TO EXCISE TAX ON HIGH COST***
4 ***EMPLOYER-SPONSORED HEALTH COVERAGE.***

5 (a) *LONGSHORE WORKERS TREATED AS EMPLOYEES*
6 *ENGAGED IN HIGH-RISK PROFESSIONS.*—Paragraph (3) of
7 *section 4980I(f) of the Internal Revenue Code of 1986, as*
8 *added by section 9001 of this Act, is amended by inserting*
9 *“individuals whose primary work is longshore work (as de-*
10 *fin ed in section 258(b) of the Immigration and Nationality*
11 *Act (8 U.S.C. 1288(b)), determined without regard to para-*
12 *graph (2) thereof),” before “and individuals engaged in the*
13 *construction, mining”.*

14 (b) *EXEMPTION FROM HIGH-COST INSURANCE TAX IN-*
15 *CLUDES CERTAIN ADDITIONAL EXCEPTED BENEFITS.*—
16 *Clause (i) of section 4980I(d)(1)(B) of the Internal Revenue*
17 *Code of 1986, as added by section 9001 of this Act, is*
18 *amended by striking “section 9832(c)(1)(A)” and inserting*
19 *“section 9832(c)(1) (other than subparagraph (G) thereof)”.*

20 (c) *EFFECTIVE DATE.*—*The amendments made by this*
21 *section shall apply to taxable years beginning after Decem-*
22 *ber 31, 2012.*

1 **SEC. 10902. INFLATION ADJUSTMENT OF LIMITATION ON**
2 **HEALTH FLEXIBLE SPENDING ARRANGE-**
3 **MENTS UNDER CAFETERIA PLANS.**

4 (a) *IN GENERAL.*—Subsection (i) of section 125 of the
5 *Internal Revenue Code of 1986, as added by section 9005*
6 *of this Act, is amended to read as follows:*

7 “(i) *LIMITATION ON HEALTH FLEXIBLE SPENDING*
8 *ARRANGEMENTS.*—

9 “(1) *IN GENERAL.*—For purposes of this section,
10 *if a benefit is provided under a cafeteria plan through*
11 *employer contributions to a health flexible spending*
12 *arrangement, such benefit shall not be treated as a*
13 *qualified benefit unless the cafeteria plan provides*
14 *that an employee may not elect for any taxable year*
15 *to have salary reduction contributions in excess of*
16 *\$2,500 made to such arrangement.*

17 “(2) *ADJUSTMENT FOR INFLATION.*—In the case
18 *of any taxable year beginning after December 31,*
19 *2011, the dollar amount in paragraph (1) shall be in-*
20 *creased by an amount equal to—*

21 “(A) *such amount, multiplied by*

22 “(B) *the cost-of-living adjustment deter-*
23 *mined under section 1(f)(3) for the calendar year*
24 *in which such taxable year begins by sub-*
25 *stituting ‘calendar year 2010’ for ‘calendar year*
26 *1992’ in subparagraph (B) thereof.*

1 *If any increase determined under this paragraph is*
2 *not a multiple of \$50, such increase shall be rounded*
3 *to the next lowest multiple of \$50.”.*

4 *(b) EFFECTIVE DATE.—The amendment made by this*
5 *section shall apply to taxable years beginning after Decem-*
6 *ber 31, 2010.*

7 **SEC. 10903. MODIFICATION OF LIMITATION ON CHARGES BY**
8 **CHARITABLE HOSPITALS.**

9 *(a) IN GENERAL.—Subparagraph (A) of section*
10 *501(r)(5) of the Internal Revenue Code of 1986, as added*
11 *by section 9007 of this Act, is amended by striking “the*
12 *lowest amounts charged” and inserting “the amounts gen-*
13 *erally billed”.*

14 *(b) EFFECTIVE DATE.—The amendment made by this*
15 *section shall apply to taxable years beginning after the date*
16 *of the enactment of this Act.*

17 **SEC. 10904. MODIFICATION OF ANNUAL FEE ON MEDICAL**
18 **DEVICE MANUFACTURERS AND IMPORTERS.**

19 *(a) IN GENERAL.—Section 9009 of this Act is amend-*
20 *ed—*

21 *(1) by striking “2009” in subsection (a)(1) and*
22 *inserting “2010”,*

23 *(2) by inserting “(\$3,000,000,000 after 2017)”*
24 *after “\$2,000,000,000”, and*

1 (3) by striking “2008” in subsection (i) and in-
2 serting “2009”.

3 (b) *EFFECTIVE DATE.*—The amendments made by this
4 section shall take effect as if included in the enactment of
5 section 9009.

6 **SEC. 10905. MODIFICATION OF ANNUAL FEE ON HEALTH IN-**
7 **SURANCE PROVIDERS.**

8 (a) *DETERMINATION OF FEE AMOUNT.*—Subsection
9 (b) of section 9010 of this Act is amended to read as follows:

10 “(b) *DETERMINATION OF FEE AMOUNT.*—

11 “(1) *IN GENERAL.*—With respect to each covered
12 entity, the fee under this section for any calendar
13 year shall be equal to an amount that bears the same
14 ratio to the applicable amount as—

15 “(A) the covered entity’s net premiums
16 written with respect to health insurance for any
17 United States health risk that are taken into ac-
18 count during the preceding calendar year, bears
19 to

20 “(B) the aggregate net premiums written
21 with respect to such health insurance of all cov-
22 ered entities that are taken into account during
23 such preceding calendar year.

24 “(2) *AMOUNTS TAKEN INTO ACCOUNT.*—For pur-
25 poses of paragraph (1), the net premiums written

1 *with respect to health insurance for any United*
 2 *States health risk that are taken into account during*
 3 *any calendar year with respect to any covered entity*
 4 *shall be determined in accordance with the following*
 5 *table:*

<p>“With respect to a covered entity’s net premiums written during the calendar year that are:</p>	<p><i>The percentage of net premiums written that are taken into account is:</i></p>
<p>Not more than \$25,000,000</p>	<p>0 percent</p>
<p>More than \$25,000,000 but not more than \$50,000,000.</p>	<p>50 percent</p>
<p>More than \$50,000,000</p>	<p>100 percent.</p>

6 “(3) *SECRETARIAL DETERMINATION.*—*The Sec-*
 7 *retary shall calculate the amount of each covered enti-*
 8 *ty’s fee for any calendar year under paragraph (1).*
 9 *In calculating such amount, the Secretary shall deter-*
 10 *mine such covered entity’s net premiums written with*
 11 *respect to any United States health risk on the basis*
 12 *of reports submitted by the covered entity under sub-*
 13 *section (g) and through the use of any other source of*
 14 *information available to the Secretary.”.*

15 “(b) *APPLICABLE AMOUNT.*—*Subsection (e) of section*
 16 *9010 of this Act is amended to read as follows:*

17 “(e) *APPLICABLE AMOUNT.*—*For purposes of sub-*
 18 *section (b)(1), the applicable amount shall be determined*
 19 *in accordance with the following table:*

<p>“Calendar year</p>	<p>Applicable amount</p>
<p>2011</p>	<p>\$2,000,000,000</p>

2012	\$4,000,000,000
2013	\$7,000,000,000
2014, 2015 and 2016	\$9,000,000,000
2017 and thereafter	\$10,000,000,000.”.

1 (c) *EXEMPTION FROM ANNUAL FEE ON HEALTH IN-*
2 *SURANCE FOR CERTAIN NONPROFIT ENTITIES.*—Section
3 *9010(c)(2) of this Act is amended by striking “or” at the*
4 *end of subparagraph (A), by striking the period at the end*
5 *of subparagraph (B) and inserting a comma, and by add-*
6 *ing at the end the following new subparagraphs:*

7 “(C) any entity—

8 “(i)(I) which is incorporated as, is a
9 wholly owned subsidiary of, or is a wholly
10 owned affiliate of, a nonprofit corporation
11 under a State law, or

12 “(II) which is described in section
13 501(c)(4) of the Internal Revenue Code of
14 1986 and the activities of which consist of
15 providing commercial-type insurance (with-
16 in the meaning of section 501(m) of such
17 Code),

18 “(ii) the premium rate increases of
19 which are regulated by a State authority,

20 “(iii) which, as of the date of the en-
21 actment of this section, acts as the insurer
22 of last resort in the State and is subject to
23 State guarantee issue requirements, and

1 “(iv) for which the medical loss ratio
2 (determined in a manner consistent with
3 the determination of such ratio under sec-
4 tion 2718(b)(1)(A) of the Public Health
5 Service Act) with respect to the individual
6 insurance market for such entity for the cal-
7 endar year is not less than 100 percent,

8 “(D) any entity—

9 “(i)(I) which is incorporated as a non-
10 profit corporation under a State law, or

11 “(II) which is described in section
12 501(c)(4) of the Internal Revenue Code of
13 1986 and the activities of which consist of
14 providing commercial-type insurance (with-
15 in the meaning of section 501(m) of such
16 Code), and

17 “(ii) for which the medical loss ratio
18 (as so determined)—

19 “(I) with respect to each of the in-
20 dividual, small group, and large group
21 insurance markets for such entity for
22 the calendar year is not less than 90
23 percent, and

1 “(II) with respect to all such mar-
2 kets for such entity for the calendar
3 year is not less than 92 percent, or

4 “(E) any entity—

5 “(i) which is a mutual insurance com-
6 pany,

7 “(ii) which for the period reported on
8 the 2008 Accident and Health Policy Expe-
9 rience Exhibit of the National Association
10 of Insurance Commissioners had—

11 “(I) a market share of the insured
12 population of a State of at least 40 but
13 not more than 60 percent, and

14 “(II) with respect to all markets
15 described in subparagraph (D)(ii)(I), a
16 medical loss ratio of not less than 90
17 percent, and

18 “(iii) with respect to annual payment
19 dates in calendar years after 2011, for
20 which the medical loss ratio (determined in
21 a manner consistent with the determination
22 of such ratio under section 2718(b)(1)(A) of
23 the Public Health Service Act) with respect
24 to all such markets for such entity for the
25 preceding calendar year is not less than 89

1 *percent (except that with respect to such an-*
2 *annual payment date for 2012, the calculation*
3 *under 2718(b)(1)(B)(ii) of such Act is deter-*
4 *mined by reference to the previous year, and*
5 *with respect to such annual payment date*
6 *for 2013, such calculation is determined by*
7 *reference to the average for the previous 2*
8 *years).”.*

9 *(d) CERTAIN INSURANCE EXEMPTED FROM FEE.—*
10 *Paragraph (3) of section 9010(h) of this Act is amended*
11 *to read as follows:*

12 *“(3) HEALTH INSURANCE.—The term ‘health in-*
13 *surance’ shall not include—*

14 *“(A) any insurance coverage described in*
15 *paragraph (1)(A) or (3) of section 9832(c) of the*
16 *Internal Revenue Code of 1986,*

17 *“(B) any insurance for long-term care, or*

18 *“(C) any medicare supplemental health in-*
19 *surance (as defined in section 1882(g)(1) of the*
20 *Social Security Act).”.*

21 *(e) ANTI-AVOIDANCE GUIDANCE.—Subsection (i) of*
22 *section 9010 of this Act is amended by inserting “and shall*
23 *prescribe such regulations as are necessary or appropriate*
24 *to prevent avoidance of the purposes of this section, includ-*

1 *ing inappropriate actions taken to qualify as an exempt*
2 *entity under subsection (c)(2)” after “section”.*

3 *(f) CONFORMING AMENDMENTS.—*

4 *(1) Section 9010(a)(1) of this Act is amended by*
5 *striking “2009” and inserting “2010”.*

6 *(2) Section 9010(c)(2)(B) of this Act is amended*
7 *by striking “(except” and all that follows through*
8 *“1323)”.*

9 *(3) Section 9010(c)(3) of this Act is amended by*
10 *adding at the end the following new sentence: “If any*
11 *entity described in subparagraph (C)(i)(I), (D)(i)(I),*
12 *or (E)(i) of paragraph (2) is treated as a covered en-*
13 *tity by reason of the application of the preceding sen-*
14 *tence, the net premiums written with respect to health*
15 *insurance for any United States health risk of such*
16 *entity shall not be taken into account for purposes of*
17 *this section.”.*

18 *(4) Section 9010(g)(1) of this Act is amended by*
19 *striking “and third party administration agreement*
20 *fees”.*

21 *(5) Section 9010(j) of this Act is amended—*

22 *(A) by striking “2008” and inserting*
23 *“2009”, and*

1 (b) *EXCISE TAX ON INDOOR TANNING SERVICES.*—
 2 *Subtitle D of the Internal Revenue Code of 1986, as amend-*
 3 *ed by this Act, is amended by adding at the end the fol-*
 4 *lowing new chapter:*

5 **“CHAPTER 49—COSMETIC SERVICES**

“Sec. 5000B. Imposition of tax on indoor tanning services.

6 **“SEC. 5000B. IMPOSITION OF TAX ON INDOOR TANNING**
 7 **SERVICES.**

8 “(a) *IN GENERAL.*—*There is hereby imposed on any*
 9 *indoor tanning service a tax equal to 10 percent of the*
 10 *amount paid for such service (determined without regard*
 11 *to this section), whether paid by insurance or otherwise.*

12 “(b) *INDOOR TANNING SERVICE.*—*For purposes of this*
 13 *section—*

14 “(1) *IN GENERAL.*—*The term ‘indoor tanning*
 15 *service’ means a service employing any electronic*
 16 *product designed to incorporate 1 or more ultraviolet*
 17 *lamps and intended for the irradiation of an indi-*
 18 *vidual by ultraviolet radiation, with wavelengths in*
 19 *air between 200 and 400 nanometers, to induce skin*
 20 *tanning.*

21 “(2) *EXCLUSION OF PHOTOTHERAPY SERV-*
 22 *ICES.*—*Such term does not include any phototherapy*
 23 *service performed by a licensed medical professional.*

24 “(c) *PAYMENT OF TAX.*—

1 “(1) *IN GENERAL.*—*The tax imposed by this sec-*
2 *tion shall be paid by the individual on whom the*
3 *service is performed.*

4 “(2) *COLLECTION.*—*Every person receiving a*
5 *payment for services on which a tax is imposed under*
6 *subsection (a) shall collect the amount of the tax from*
7 *the individual on whom the service is performed and*
8 *remit such tax quarterly to the Secretary at such time*
9 *and in such manner as provided by the Secretary.*

10 “(3) *SECONDARY LIABILITY.*—*Where any tax im-*
11 *posed by subsection (a) is not paid at the time pay-*
12 *ments for indoor tanning services are made, then to*
13 *the extent that such tax is not collected, such tax shall*
14 *be paid by the person who performs the service.”.*

15 “(c) *CLERICAL AMENDMENT.*—*The table of chapter for*
16 *subtitle D of the Internal Revenue Code of 1986, as amended*
17 *by this Act, is amended by inserting after the item relating*
18 *to chapter 48 the following new item:*

“CHAPTER 49—COSMETIC SERVICES”.

19 “(d) *EFFECTIVE DATE.*—*The amendments made by this*
20 *section shall apply to services performed on or after July*
21 *1, 2010.*

1 **SEC. 10908. EXCLUSION FOR ASSISTANCE PROVIDED TO**
2 **PARTICIPANTS IN STATE STUDENT LOAN RE-**
3 **PAYMENT PROGRAMS FOR CERTAIN HEALTH**
4 **PROFESSIONALS.**

5 (a) *IN GENERAL.*—Paragraph (4) of section 108(f) of
6 the Internal Revenue Code of 1986 is amended to read as
7 follows:

8 “(4) *PAYMENTS UNDER NATIONAL HEALTH SERV-*
9 *ICE CORPS LOAN REPAYMENT PROGRAM AND CERTAIN*
10 *STATE LOAN REPAYMENT PROGRAMS.*—*In the case of*
11 *an individual, gross income shall not include any*
12 *amount received under section 338B(g) of the Public*
13 *Health Service Act, under a State program described*
14 *in section 338I of such Act, or under any other State*
15 *loan repayment or loan forgiveness program that is*
16 *intended to provide for the increased availability of*
17 *health care services in underserved or health profes-*
18 *sional shortage areas (as determined by such State).”.*

19 (b) *EFFECTIVE DATE.*—*The amendment made by this*
20 *section shall apply to amounts received by an individual*
21 *in taxable years beginning after December 31, 2008.*

22 **SEC. 10909. EXPANSION OF ADOPTION CREDIT AND ADOP-**
23 **TION ASSISTANCE PROGRAMS.**

24 (a) *INCREASE IN DOLLAR LIMITATION.*—

25 (1) *ADOPTION CREDIT.*—

1 (A) *IN GENERAL.*—Paragraph (1) of section
2 23(b) of the Internal Revenue Code of 1986 (re-
3 lating to dollar limitation) is amended by strik-
4 ing “\$10,000” and inserting “\$13,170”.

5 (B) *CHILD WITH SPECIAL NEEDS.*—Para-
6 graph (3) of section 23(a) of such Code (relating
7 to \$10,000 credit for adoption of child with spe-
8 cial needs regardless of expenses) is amended—

9 (i) in the text by striking “\$10,000”
10 and inserting “\$13,170”, and

11 (ii) in the heading by striking
12 “\$10,000” and inserting “\$13,170”.

13 (C) *CONFORMING AMENDMENT TO INFLA-*
14 *TION ADJUSTMENT.*—Subsection (h) of section 23
15 of such Code (relating to adjustments for infla-
16 tion) is amended to read as follows:

17 “(h) *ADJUSTMENTS FOR INFLATION.*—

18 “(1) *DOLLAR LIMITATIONS.*—In the case of a
19 taxable year beginning after December 31, 2010, each
20 of the dollar amounts in subsections (a)(3) and (b)(1)
21 shall be increased by an amount equal to—

22 “(A) such dollar amount, multiplied by

23 “(B) the cost-of-living adjustment deter-
24 mined under section 1(f)(3) for the calendar year
25 in which the taxable year begins, determined by

1 *substituting ‘calendar year 2009’ for ‘calendar*
2 *year 1992’ in subparagraph (B) thereof.*

3 *If any amount as increased under the preceding sen-*
4 *tence is not a multiple of \$10, such amount shall be*
5 *rounded to the nearest multiple of \$10.*

6 “(2) *INCOME LIMITATION.*—*In the case of a tax-*
7 *able year beginning after December 31, 2002, the dol-*
8 *lar amount in subsection (b)(2)(A)(i) shall be in-*
9 *creased by an amount equal to—*

10 “(A) *such dollar amount, multiplied by*

11 “(B) *the cost-of-living adjustment deter-*
12 *mined under section 1(f)(3) for the calendar year*
13 *in which the taxable year begins, determined by*
14 *substituting ‘calendar year 2001’ for ‘calendar*
15 *year 1992’ in subparagraph (B) thereof.*

16 *If any amount as increased under the preceding sen-*
17 *tence is not a multiple of \$10, such amount shall be*
18 *rounded to the nearest multiple of \$10.”.*

19 (2) *ADOPTION ASSISTANCE PROGRAMS.*—

20 (A) *IN GENERAL.*—*Paragraph (1) of section*
21 *137(b) of the Internal Revenue Code of 1986 (re-*
22 *lating to dollar limitation) is amended by strik-*
23 *ing “\$10,000” and inserting “\$13,170”.*

24 (B) *CHILD WITH SPECIAL NEEDS.*—*Para-*
25 *graph (2) of section 137(a) of such Code (relat-*

1 *ing to \$10,000 exclusion for adoption of child*
2 *with special needs regardless of expenses) is*
3 *amended—*

4 *(i) in the text by striking “\$10,000”*
5 *and inserting “\$13,170”, and*

6 *(ii) in the heading by striking*
7 *“\$10,000” and inserting “\$13,170”.*

8 *(C) CONFORMING AMENDMENT TO INFLA-*
9 *TION ADJUSTMENT.—Subsection (f) of section*
10 *137 of such Code (relating to adjustments for in-*
11 *flation) is amended to read as follows:*

12 *“(f) ADJUSTMENTS FOR INFLATION.—*

13 *“(1) DOLLAR LIMITATIONS.—In the case of a*
14 *taxable year beginning after December 31, 2010, each*
15 *of the dollar amounts in subsections (a)(2) and (b)(1)*
16 *shall be increased by an amount equal to—*

17 *“(A) such dollar amount, multiplied by*

18 *“(B) the cost-of-living adjustment deter-*
19 *mined under section 1(f)(3) for the calendar year*
20 *in which the taxable year begins, determined by*
21 *substituting ‘calendar year 2009’ for ‘calendar*
22 *year 1992’ in subparagraph (B) thereof.*

23 *If any amount as increased under the preceding sen-*
24 *tence is not a multiple of \$10, such amount shall be*
25 *rounded to the nearest multiple of \$10.*

1 “(2) *INCOME LIMITATION.*—*In the case of a tax-*
2 *able year beginning after December 31, 2002, the dol-*
3 *lar amount in subsection (b)(2)(A) shall be increased*
4 *by an amount equal to—*

5 “(A) *such dollar amount, multiplied by*

6 “(B) *the cost-of-living adjustment deter-*
7 *mined under section 1(f)(3) for the calendar year*
8 *in which the taxable year begins, determined by*
9 *substituting ‘calendar year 2001’ for ‘calendar*
10 *year 1992’ in subparagraph thereof.*

11 *If any amount as increased under the preceding sen-*
12 *tence is not a multiple of \$10, such amount shall be*
13 *rounded to the nearest multiple of \$10.”.*

14 *(b) CREDIT MADE REFUNDABLE.*—

15 “(1) *CREDIT MOVED TO SUBPART RELATING TO*
16 *REFUNDABLE CREDITS.*—*The Internal Revenue Code*
17 *of 1986 is amended—*

18 “(A) *by redesignating section 23, as amended*
19 *by subsection (a), as section 36C, and*

20 “(B) *by moving section 36C (as so redesign-*
21 *ated) from subpart A of part IV of subchapter*
22 *A of chapter 1 to the location immediately before*
23 *section 37 in subpart C of part IV of subchapter*
24 *A of chapter 1.*

25 “(2) *CONFORMING AMENDMENTS.*—

1 (A) Section 24(b)(3)(B) of such Code is
2 amended by striking “23,”.

3 (B) Section 25(e)(1)(C) of such Code is
4 amended by striking “23,” both places it ap-
5 pears.

6 (C) Section 25A(i)(5)(B) of such Code is
7 amended by striking “23, 25D,” and inserting
8 “25D”.

9 (D) Section 25B(g)(2) of such Code is
10 amended by striking “23,”.

11 (E) Section 26(a)(1) of such Code is amend-
12 ed by striking “23,”.

13 (F) Section 30(c)(2)(B)(ii) of such Code is
14 amended by striking “23, 25D,” and inserting
15 “25D”.

16 (G) Section 30B(g)(2)(B)(ii) of such Code is
17 amended by striking “23,”.

18 (H) Section 30D(c)(2)(B)(ii) of such Code
19 is amended by striking “sections 23 and” and
20 inserting “section”.

21 (I) Section 36C of such Code, as so redesign-
22 ated, is amended—

23 (i) by striking paragraph (4) of sub-
24 section (b), and

25 (ii) by striking subsection (c).

1 *(J) Section 137 of such Code is amended—*

2 *(i) by striking “section 23(d)” in sub-*
3 *section (d) and inserting “section 36C(d),”*
4 *and*

5 *(ii) by striking “section 23” in sub-*
6 *section (e) and inserting “section 36C”.*

7 *(K) Section 904(i) of such Code is amended*
8 *by striking “23,”.*

9 *(L) Section 1016(a)(26) is amended by*
10 *striking “23(g)” and inserting “36C(g)”.*

11 *(M) Section 1400C(d) of such Code is*
12 *amended by striking “23,”.*

13 *(N) Section 6211(b)(4)(A) of such Code is*
14 *amended by inserting “36C,” before “53(e)”.*

15 *(O) The table of sections for subpart A of*
16 *part IV of subchapter A of chapter 1 of such*
17 *Code of 1986 is amended by striking the item re-*
18 *lating to section 23.*

19 *(P) Paragraph (2) of section 1324(b) of title*
20 *31, United States Code, as amended by this Act,*
21 *is amended by inserting “36C,” after “36B,”.*

22 *(Q) The table of sections for subpart C of*
23 *part IV of subchapter A of chapter 1 of the Inter-*
24 *nal Revenue Code of 1986, as amended by this*

1 *Act, is amended by inserting after the item relat-*
2 *ing to section 36B the following new item:*

“Sec. 36C. Adoption expenses.”.

3 *(c) APPLICATION AND EXTENSION OF EGTRRA SUN-*
4 *SET.—Notwithstanding section 901 of the Economic Growth*
5 *and Tax Relief Reconciliation Act of 2001, such section*
6 *shall apply to the amendments made by this section and*
7 *the amendments made by section 202 of such Act by sub-*
8 *stituting “December 31, 2011” for “December 31, 2010” in*
9 *subsection (a)(1) thereof.*

10 *(d) EFFECTIVE DATE.—The amendments made by this*
11 *section shall apply to taxable years beginning after Decem-*
12 *ber 31, 2009.*

Amend the title so as to read: “An Act entitled The Patient Protection and Affordable Care Act.”.

Attest:

Secretary.