

Rep. Shirkey offered the following resolution:

House Resolution No. 310.

A resolution to memorialize the United States Congress to take all necessary steps and actions to rein in the Internal Revenue Service's inappropriate interpretation of the Patient Protection and Affordable Care Act related to a federal health insurance exchange and taxation.

Whereas, The Patient Protection and Affordable Care Act (PPACA) provides tax credits for the purchase of health insurance plans on state-run insurance exchanges. The PPACA does not authorize tax credits for the purchase of health plans on a federally-established exchange. Congress amended the sections of the bill that authorize tax credits at least a dozen times during the reconciliation process, but left the language limiting tax credits to state-established exchanges intact. Furthermore, the Congressional record is void of any indication that Congress intended that tax credits be made available on a federal exchange; and

Whereas, The Internal Revenue Service (IRS) issued a final rule in May 2012 that inappropriately directs how tax regulation would apply to federally-run insurance exchanges. This rule may trigger enforcement fines upon businesses under the PPACA despite the clear language of the law to the contrary. In so doing, the IRS is effectively changing the law as authorized by Congress in order to tax employers whom Congress did not authorize the agency to tax. This rule is contradictory to the language of the PPACA and Congressional intent, and leaves unelected bureaucrats in the federal government effectively in charge of rewriting the law; now, therefore, be it

Resolved by the House of Representatives, That we memorialize the United States Congress to take all necessary steps and actions to rein in the Internal Revenue Service's inappropriate interpretation of the Patient Protection and Affordable Care Act related to a federal health insurance exchange and taxation; and be it further

Resolved, That copies of this resolution be transmitted to the President of the United States Senate, the Speaker of the United States House of Representatives, and the members of the Michigan congressional delegation.