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Repeal and Refund Act

Congress: 115 (2017–2019, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Sep 28, 2017

Current Status: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S6228-6229)

Latest Action: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S6228-6229) (Sep 28, 2017)

Official Text: <https://www.congress.gov/bill/115th-congress/senate-bill/1898>

Sponsor

Name: Sen. Daines, Steve [R-MT]

Party: Republican • **State:** MT • **Chamber:** Senate

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

| Committee | Chamber | Activity | Date |
|-------------------|---------|-------------|--------------|
| Finance Committee | Senate | Referred To | Sep 28, 2017 |

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Sep 28, 2017)

Repeal and Refund Act

This bill amends the Internal Revenue Code to repeal: (1) the requirement that individuals maintain minimum essential health care coverage (commonly referred to as the individual mandate), and (2) the reporting requirements for health insurance coverage.

The Department of the Treasury must implement a program to refund all penalties paid by taxpayers for failing to maintain minimum essential health coverage. Treasury must provide taxpayers with one payment to refund all penalties without regard to whether or not an amended tax return is filed.

Actions Timeline

- **Sep 28, 2017:** Introduced in Senate
- **Sep 28, 2017:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S6228-6229)