

Section of HR 3762 Section Title Description			Change in Estimated Outlays (Billions of \$)
Title I - Health, Education, Labor and Pensions			
Sec. 101	The Prevention and Public Health Fund	Terminates the Prevention and Public Health Fund and rescinds unobligated funds	-12.7
Sec. 102	Community Health Center Program	Increases spending from \$3.6B to \$3.835B	0.5
Sec. 103	Territories	Eliminates funding for health insurance exchanges in the territories after 2018	-0.2
Sec. 104	Reinsurance, Risk Corridor and Risk Adjustment Programs	Eliminates collections of fees and payments under these programs after January 1, 2016	
Sec. 105	Support for State Response to Substance Abuse Public Health Crisis and Urgent Mental Health Needs	Appropriates \$750M for FFY 2016 and 2017 for grants to states to address the opioid crisis	1.5
Title II Finance			
Sec. 201	Recapture Excess Advance Payments of Premium Tax Credits	Requires individuals to pay back the full amount of advanced payments in excess of their premium assistance tax credit. Currently law limits the amount returned to \$600 for person earning less than 200% of FPL; \$1,500 for persons earning between 200% but less than 300% of FPL and \$2,500 for persons earning between 300% but less than 400% of the FPL	-6.1
Sec. 202	Premium Tax Credit and Cost Sharing Subsidies	Repeals Premium Tax Credits, Cost-Sharing Subsidies and ends procedures for making eligibility determinations effective Dec. 31, 2017	Included in coverage estimate
Sec. 203	Small Business Tax Credit	Repeals small employer tax credit for certain employers who make contributions toward employee health coverage purchased through a health insurance exchange	Included in coverage estimate

Sec. 204	Individual Mandate	Establishes a penalty of \$0 for individuals that do not maintain qualified health coverage after 2014	Included in coverage estimate
Sec. 205	Employer Mandate	Establishes a penalty of \$0 for large employers whose employees purchase insurance on the exchange and receive tax credits and/or cost sharing subsidies	Included in coverage estimate
Sec. 206	Federal Payments to States (Planned Parenthood)	Prohibits federal funding of Planned Parenthood	
Sec. 207	Medicaid	Requires additional payments to support Medicaid in territories at the end of 2017 instead of 2019; Ends Medicaid expansion on Dec 31, 2017'; prohibits hospitals from using presumptive eligibility after 2017; Requires states to maintain Medicaid eligibility standards for individuals under 19 through 2017 instead of 2019; lowers the FMAP to territories from 55% to 50%; Medicaid benchmark plans are not longer required to provide minimum EHBs after 2017; States no longer requires to operate a website for Medicaid enrollment that is linked to state marketplace and Chip program	
Sec. 208	Repeal of DSH Allotment Reductions	Eliminates Medicaid DSH allotment reductions	
Sec. 209	Repeal of Tax on Employee Health Insurance Premiums and Health Plan Benefits	Eliminates excise tax on high cost employer-sponsored health coverage (the Cadillac Tax) does not apply after 2017	Included in coverage estimate
Sec. 210	Repeal of Tax on Over the Counter Medication	Permits HSAs, Archer MSAs, HFSAs and health reimbursement arrangements to be used to pay for OTC medications	-6.7
Sec. 211	Repeal of Tax on Health Savings Accounts	Reduces the tax on distributions from HSAs and Archer MSAs from 20% to 10% for monies not used for medical expenses.	

Sec. 212	Repeal of Limitations on Contributions to Flexible Spending Accounts	Repeals the \$2,500 salary reduction contributions to an HFSA under a cafeteria plan	-32
Sec. 213	Repeal of Tax on Prescription Medications	Repeals and annual fee on branded prescription pharmaceutical manufacturers and importers	-29.6
Sec. 214	Repeal of Medical Device Excise Tax	Repeals excise tax of 2.3% on certain medical devices	-20
Sec. 215	Repeal of Health Insurance Tax	Repeals tax on all health insurers - \$14B in the aggregate in 2017	-130
Sec. 216	Repeal of Elimination of Deduction for Expenses Allocable to Medicare Part D Subsidy	Reinstates deduction for Part D expenses	-1.8
Sec. 217	Repeal of Chronic Care Tax	Returns the threshold for itemizing medical expenses to 7.5% from 10%	-40
Sec. 218	Repeal of Additional Medicare Tax	Repeals 0.9% tax on earners over \$250,000 (MFJ)	-123
Sec. 219	Repeal of Indoor Tanning Services Tax	Eliminates 10% tax on indoor tanning services	-0.8
Sec. 220	Repeal of Net Investment Income Tax	Repeals 3.8% tax on unearned income by individuals, trusts and estates	-222.8
Sec. 221	Remuneration	Eliminates prohibition deducting employee compensation for employees at publicly traded companies making over \$1MM	-0.6
Sec. 222	Repeal of Economic Substance Doctrine	Economic substance doctrine treats a transaction as having economic substance if it has a purpose other than reducing income taxes.	-5.8