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1 *Committee on Ways and Means of the House of Representa-*  
 2 *tives and to the Committee on Finance of the Senate not*  
 3 *later than December 31, 2012.*

4 **SEC. 9012. ELIMINATION OF DEDUCTION FOR EXPENSES AL-**  
 5 **LOCABLE TO MEDICARE PART D SUBSIDY.**

6 (a) *IN GENERAL.*—*Section 139A of the Internal Rev-*  
 7 *enue Code of 1986 is amended by striking the second sen-*  
 8 *tence.*

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

12 **SEC. 9013. MODIFICATION OF ITEMIZED DEDUCTION FOR**  
 13 **MEDICAL EXPENSES.** 

14 (a) *IN GENERAL.*—*Subsection (a) of section 213 of the*  
 15 *Internal Revenue Code of 1986 is amended by striking “7.5*  
 16 *percent” and inserting “10 percent”.*

17 (b) *TEMPORARY WAIVER OF INCREASE FOR CERTAIN*  
 18 *SENIORS.*—*Section 213 of the Internal Revenue Code of*  
 19 *1986 is amended by adding at the end the following new*  
 20 *subsection:*

21 “(f) *SPECIAL RULE FOR 2013, 2014, 2015, AND*  
 22 *2016.*—*In the case of any taxable year beginning after De-*  
 23 *cember 31, 2012, and ending before January 1, 2017, sub-*  
 24 *section (a) shall be applied with respect to a taxpayer by*  
 25 *substituting ‘7.5 percent’ for ‘10 percent’ if such taxpayer*

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1 *or such taxpayer's spouse has attained age 65 before the*  
2 *close of such taxable year.”.*

3 (c) *CONFORMING AMENDMENT.—Section 56(b)(1)(B)*  
4 *of the Internal Revenue Code of 1986 is amended by strik-*  
5 *ing “by substituting ‘10 percent’ for ‘7.5 percent’” and in-*  
6 *serting “without regard to subsection (f) of such section”.*

7 (d) *EFFECTIVE DATE.—The amendments made by this*  
8 *section shall apply to taxable years beginning after Decem-*  
9 *ber 31, 2012.*

10 **SEC. 9014. LIMITATION ON EXCESSIVE REMUNERATION**  
11 **PAID BY CERTAIN HEALTH INSURANCE PRO-**  
12 **VIDERS.**

13 (a) *IN GENERAL.—Section 162(m) of the Internal Rev-*  
14 *enue Code of 1986 is amended by adding at the end the*  
15 *following new subparagraph:*

16 “(6) *SPECIAL RULE FOR APPLICATION TO CER-*  
17 *TAIN HEALTH INSURANCE PROVIDERS.—*

18 “(A) *IN GENERAL.—No deduction shall be*  
19 *allowed under this chapter—*

20 “(i) *in the case of applicable indi-*  
21 *vidual remuneration which is for any dis-*  
22 *qualified taxable year beginning after De-*  
23 *cember 31, 2012, and which is attributable*  
24 *to services performed by an applicable indi-*  
25 *vidual during such taxable year, to the ex-*