

## AMENDMENT

OFFERED BY MR. Scalise

At the end of title I of division A, add the following:

1 **SEC. 115. KEEPING THE PRESIDENT'S PROMISE.**

2 (a) IN GENERAL.—Notwithstanding any other provi-  
3 sion of law, if the Secretary of Health and Human Serv-  
4 ices, after consultation with the Commissioner of Internal  
5 Revenue and pursuant to a certification under subsection  
6 (b), determines that the provisions of, and amendments  
7 made by, this Act have (in the aggregate) resulted in an  
8 increase in tax liability for any individual (or, in the case  
9 of a joint return, the taxpayer) who has an adjusted gross  
10 income (as defined in section 62 of the Internal Revenue  
11 Code of 1986) of less than \$250,000 for any taxable year,  
12 then the provisions of, and amendments made by, this Act  
13 shall have no force or effect after the date of such certifi-  
14 cation.

15 (b) CERTIFICATION.—The Secretary of Health and  
16 Human Services shall, not later than January 1, 2012,  
17 and annually thereafter, certify whether the provisions of,  
18 and amendments made by, this Act have (in the aggre-  
19 gate) resulted in an increase in tax liability for any indi-  
20 vidual (or, in the case of a joint return, the taxpayer) who

1 has an adjusted gross income (as defined in section 62  
2 of the Internal Revenue Code of 1986) of less than  
3 \$250,000 for any taxable year. Each such certification  
4 shall be made pursuant to full notice-and-comment rule-  
5 making procedures and shall provide for not less than 60  
6 days for public comment.

7 (e) JUDICIAL REVIEW.—Each certification by the  
8 Secretary under subsection (b) shall be considered a final  
9 agency action and shall be subject to judicial review as  
10 provided in chapter 7 of title 5, United States Code.

