

112TH CONGRESS
1ST SESSION

H. R. 3558

To amend the Internal Revenue Code of 1986 to provide that the prohibition on suits to restrain assessment or collection of tax does not apply to the tax provisions of the Patient Protection and Affordable Care Act or the Health Care and Education Reconciliation Act of 2010.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 2, 2011

Mr. LANCE (for himself and Mr. BURTON of Indiana) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide that the prohibition on suits to restrain assessment or collection of tax does not apply to the tax provisions of the Patient Protection and Affordable Care Act or the Health Care and Education Reconciliation Act of 2010.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Americans Need A
5 Healthcare Ruling Act”.

1 **SEC. 2. PROHIBITION ON SUITS TO RESTRAIN ASSESSMENT**
2 **OR COLLECTION OF TAX DOES NOT APPLY TO**
3 **TAX PROVISIONS OF PPACA.**

4 (a) **IN GENERAL.**—Section 7421 of the Internal Rev-
5 enue Code of 1986 is amended by adding at the end the
6 following:

7 “(c) **APPLICABILITY TO PPACA.**—Subsection (a)
8 shall not apply with respect to the assessment or collection
9 of any tax contained in any provision of, or amendment
10 made by, the Patient Protection and Affordable Care Act
11 or the Health Care and Education Reconciliation Act of
12 2010.”.

13 (b) **EFFECTIVE DATE.**—The amendment made by
14 subsection (a) shall apply with respect to any assessment
15 or collection of tax before, on, or after the date of the
16 enactment of this Act.

○