

**AMENDMENT** HR 3962  
**OFFERED BY MR. GINGREY OF GEORGIA**

In section 59B of the Internal Revenue Code of 1986 (relating to a tax on individuals without acceptable health care coverage), as added by section 501 of subtitle A of title V of division A, add at the end of subsection (c) the following:

1           “(6) OPT-OUT AUTHORITY.—The Secretary of  
2   Health and Human Services shall provide proce-  
3   dures by which any United States citizen otherwise  
4   subject to the requirements of subsection (d) may  
5   choose to decline adherence to the individual respon-  
6   sibility to obtain acceptable coverage. The Secretary  
7   shall not establish any criteria that may limit an in-  
8   dividual’s choice to decline adherence to the indi-  
9   vidual responsibility to obtain acceptable coverage.  
10   Subsection (a) shall not apply to any individual who  
11   so declines adherence to the individual responsibility  
12   to obtain acceptable coverage.”.

