



Comment on FR Doc # 2011-20728

This is a Comment on the **Internal Revenue Service (IRS)**
Proposed Rule: **Health Insurance Premium Tax Credit**

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Comment Period Closed
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Comment

Section 1311 of ObamaCare instructs state governments to set up an exchange. If a state refuses, Section 1321 lets the federal government establish an exchange in the state.

Yet ObamaCare states that the tax credit is available to people who are enrolled in an "an exchange established by the state under (Section) 1311." It makes no mention of people enrolled in federal exchanges being eligible for the tax credit.

Regrettably, the IRS has tried to "get around" the clear meaning of the law. In your proposed rule, the IRS writes that taxpayers will be eligible for ObamaCare's "tax credits" — which are more government spending than — if they are enrolled in a health plan "established under section 1311 or 1321" [emphasis added]. But that's not what the law says.

Congress did not delegate this discretion to the IRS. Congress created a tax credit for A, and the IRS is saying it applies to A and B. If the IRS offers this tax credit to federally run exchanges, the IRS will be assuming powers the Constitution vests only in Congress to alter the tax code and spend money.

No matter what rule the IRS comes up with, it absolutely cannot ever assume powers granted only to Congress by The People.

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