

**SEC. 1401. HIGH-COST PLAN EXCISE TAX [AMENDMENTS FULLY INCORPORATED INTO PPACA].**

(a) IN GENERAL.—Section 4980I of the Internal Revenue Code of 1986, as added by section 9001 of the Patient Protection and Affordable Care Act and amended by section 10901 of such Act, is amended—

June 9, 2010

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- (1) ***Added a clause (ii) to subsection (b)(3)(B)***
  - (2) ***Amended subsection (b)(3)(C), including insertion of new clauses (ii) and (iii)***
  - (3) ***Struck subparagraph (D) of subsection (b)(3)***
  - (4) ***Inserted new clause (ii) in subsection (d)(1)(B)***
  - (5) ***Added a paragraph (3) at end of subsection (d)***
  - (b) **EFFECTIVE DATES.—**
    - (1) ***Amended section 9001(c) of PPACA***
    - (2) ***Amended section 10901(c) of PPACA***