

Congress of the United States
U.S. House of Representatives
Committee on Small Business
2361 Rayburn House Office Building
Washington, DC 20515-6315

NOTICE OF HEARING

March 22, 2016

10:00 A.M. 2360 Rayburn House Office Building

TO: Members, Subcommittee on Economic Growth, Tax and Capital Access

FROM: Tim Huelskamp, Chairman

DATE: Tuesday, March 16, 2016

The Subcommittee on Economic Growth, Tax and Capital Access will meet for a hearing titled, *Lip Service but Little Else: Failure of the Small Business Health Insurance Tax Credit*. The hearing is scheduled to begin at **10:00 A.M. on Tuesday, March 22, 2016 in Room 2360 of the Rayburn House Office Building**.

The Subcommittee will meet to examine the efficacy of the small business health insurance tax credit. The credit was enacted as part of the Patient Protection and Affordable Care Act of 2010 to provide an incentive for small employers to provide health insurance and to make insurance more affordable. The credit was available for tax years beginning after December 31, 2009. The United States Government Accountability Office (GAO) released a report in May 2012 examining the credit and its utility in promoting employer-provided health insurance coverage in small businesses. A subsequent GAO study released in March 2015 updated some of the relevant data. The hearing will examine whether the credit was effective and analyze the factors that contributed to its ultimate performance.

A staff briefing will be held at 2:00 P.M. on Monday, March 21, 2016 in Room 2360 of the Rayburn House Office Building.

If you or your staff have any questions, please contact Kimberly Pinter, Tax Counsel for the Committee, at 202-225-5821.