

## Summary of Tax Reform Legislation

### Issues of Importance to Hospitals

	<b>House</b>	<b>Senate</b>
Repeals enforcement of the Affordable Care Act mandate that most individuals have health insurance	Not included	Included
Eliminates tax-exemption of private activity bonds	Included	Not included
Eliminates access to low-cost capital financing through advance refunding bonds	Included	Included
Imposes a 20% excise tax on pay for certain nonprofit hospital employees	Included	Included
Eliminates the medical expense deduction for people with high medical costs	Not included	Included