

“(i) decreased by the amount of any deduction allowable under paragraph (1), (3), (4), or (10) of section 62(a).

“(ii) increased by the amount of interest received or accrued during the taxable year which is exempt from tax imposed by this chapter, and

“(iii) determined without regard to sections 911, 931, and 933.”

Subsec. (c)(4)(D). Pub. L. 111-152, §1002(b)(1), struck out subpar. (D). Text read as follows:

“(i) IN GENERAL.—The term ‘poverty line’ has the meaning given that term in section 2110(c)(5) of the Social Security Act (42 U.S.C. 1397jj(c)(5)).

“(ii) POVERTY LINE USED.—In the case of any taxable year ending with or within a calendar year, the poverty line used shall be the most recently published poverty line as of the 1st day of such calendar year.”

Subsec. (d)(2)(A). Pub. L. 111-148, §10106(c), amended subpar. (A) generally. Prior to amendment, text read as follows: “Such term shall not include any individual for any month if such individual has in effect an exemption under section 1311(d)(4)(H) of the Patient Protection and Affordable Care Act which certifies that such individual is a member of a recognized religious sect or division thereof described in section 1402(g)(1) and an adherent of established tenets or teachings of such sect or division as described in such section.”

Subsec. (e)(1)(C). Pub. L. 111-148, §10106(d), amended subpar. (C) generally. Prior to amendment, text read as follows: “For purposes of subparagraph (B)(i), if an applicable individual is eligible for minimum essential coverage through an employer by reason of a relationship to an employee, the determination shall be made by reference to the affordability of the coverage to the employee.”

Subsec. (e)(2). Pub. L. 111-152, §1002(b)(2), substituted “below filing threshold” for “under 100 percent of poverty line” in heading and “the amount of gross income specified in section 6012(a)(1) with respect to the taxpayer.” for “100 percent of the poverty line for the size of the family involved (determined in the same manner as under subsection (b)(4)).” in text.

Subsec. (f)(1)(A)(iv). Pub. L. 111-159, §2(a)(1), added cl. (iv) and struck out former cl. (iv) which read as follows: “the TRICARE for Life program.”

Subsec. (f)(1)(A)(v). Pub. L. 111-173, §1(a), amended cl. (v) generally. Prior to amendment, cl. (v) read as follows: “the veteran’s health care program under chapter 17 of title 38, United States Code.”

Subsec. (f)(1)(A)(vii). Pub. L. 111-159, §2(a)(2)–(4), added cl. (vii).

EFFECTIVE DATE OF 2010 AMENDMENT

Pub. L. 111-173, §1(b), May 27, 2010, 124 Stat. 1215, provided that: “The amendment made by subsection (a) [amending this section] shall take effect as if included in section 1501(b) of the Patient Protection and Affordable Care Act [Pub. L. 111-148].”

Pub. L. 111-159, §2(b), Apr. 26, 2010, 124 Stat. 1123, provided that: “The amendments made by this section [amending this section] shall take effect as if included in section 1501(b) of the Patient Protection and Affordable Care Act [Pub. L. 111-148] and shall be executed immediately after the amendments made by such section 1501(b).”

EFFECTIVE DATE

Pub. L. 111-148, title I, §1501(d), Mar. 23, 2010, 124 Stat. 249, provided that: “The amendments made by this section [enacting this section and section 18091 of Title 42, The Public Health and Welfare] shall apply to taxable years ending after December 31, 2013.”

CHAPTER 49—COSMETIC SERVICES

Sec. 5000B. Imposition of tax on indoor tanning services.

PRIOR PROVISIONS

A prior chapter 49, added Pub. L. 111-148, title IX, §9017(a), Mar. 23, 2010, 124 Stat. 872, which related to

elective cosmetic medical procedures and consisted of section 5000B, was not set out in the Code in view of Pub. L. 111-148, title X, §10907(a), Mar. 23, 2010, 124 Stat. 1020, which provided that the amendments made by section 9017 of Pub. L. 111-148 were deemed null, void, and of no effect.

§ 5000B. Imposition of tax on indoor tanning services

(a) In general

There is hereby imposed on any indoor tanning service a tax equal to 10 percent of the amount paid for such service (determined without regard to this section), whether paid by insurance or otherwise.

(b) Indoor tanning service

For purposes of this section—

(1) In general

The term “indoor tanning service” means a service employing any electronic product designed to incorporate 1 or more ultraviolet lamps and intended for the irradiation of an individual by ultraviolet radiation, with wavelengths in air between 200 and 400 nanometers, to induce skin tanning.

(2) Exclusion of phototherapy services

Such term does not include any phototherapy service performed by a licensed medical professional.

(c) Payment of tax

(1) In general

The tax imposed by this section shall be paid by the individual on whom the service is performed.

(2) Collection

Every person receiving a payment for services on which a tax is imposed under subsection (a) shall collect the amount of the tax from the individual on whom the service is performed and remit such tax quarterly to the Secretary at such time and in such manner as provided by the Secretary.

(3) Secondary liability

Where any tax imposed by subsection (a) is not paid at the time payments for indoor tanning services are made, then to the extent that such tax is not collected, such tax shall be paid by the person who performs the service.

(Added Pub. L. 111-148, title X, §10907(b), Mar. 23, 2010, 124 Stat. 1020.)

PRIOR PROVISIONS

A prior section 5000B, added Pub. L. 111-148, title IX, §9017(a), Mar. 23, 2010, 124 Stat. 872, which related to tax on elective cosmetic medical procedures, and section 9017(c) of Pub. L. 111-148, which provided that the amendments made by section 9017 of Pub. L. 111-148 were applicable to procedures performed on or after Jan. 1, 2010, were not set out in the Code in view of Pub. L. 111-148, title X, §10907(a), Mar. 23, 2010, 124 Stat. 1020, which provided that the provisions of, and amendments made by, section 9017 of Pub. L. 111-148 were deemed null, void, and of no effect.

EFFECTIVE DATE

Pub. L. 111-148, title X, §10907(d), Mar. 23, 2010, 124 Stat. 1021, provided that: “The amendments made by