

113TH CONGRESS
1ST SESSION

H. R. 2950

To amend the Internal Revenue Code of 1986 to delay the application of the individual health insurance mandate for individuals who have not attained age 27.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 1, 2013

Mrs. MCMORRIS RODGERS introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to delay the application of the individual health insurance mandate for individuals who have not attained age 27.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. DELAY OF APPLICATION OF INDIVIDUAL**
4 **HEALTH INSURANCE MANDATE FOR INDIVID-**
5 **UALS WHO HAVE NOT ATTAINED AGE 27.**

6 (a) IN GENERAL.—Section 5000A of the Internal
7 Revenue Code of 1986 is amended by adding at the end
8 the following new subsection:

1 “(h) DELAYED APPLICATION TO INDIVIDUALS WHO
2 HAVE NOT ATTAINED AGE 27.—In the case of any month
3 beginning before January 1, 2015, no penalty shall be im-
4 posed under subsection (a) with respect to any individual
5 who has not attained age 27 as of December 31, 2013.”.

6 (b) EFFECTIVE DATE.—The amendment made by
7 this section shall take effect as if included in section 1501
8 of the Patient Protection and Affordable Care Act.

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