

113<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 4118

To amend the Internal Revenue Code of 1986 to delay the implementation of the penalty for failure to comply with the individual health insurance mandate.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 28, 2014

Ms. JENKINS (for herself, Mr. BRADY of Texas, Mr. SESSIONS, Mr. BURGESS, Mr. NUGENT, Ms. ROS-LEHTINEN, Mr. WEBSTER of Florida, Mr. WOODALL, and Mr. COLE) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to delay the implementation of the penalty for failure to comply with the individual health insurance mandate.

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. SHORT TITLE.**

4       This Act may be cited as the “Suspending the Indi-  
5       vidual Mandate Penalty Law Equals Fairness Act” or as  
6       the “SIMPLE Fairness Act”.

1 **SEC. 2. DELAY IN IMPLEMENTATION OF PENALTY FOR**  
2 **FAILURE TO COMPLY WITH INDIVIDUAL**  
3 **HEALTH INSURANCE MANDATE.**

4 (a) IN GENERAL.—Section 5000A(c) of the Internal  
5 Revenue Code of 1986 is amended by adding at the end  
6 the following new paragraph:

7 “(5) DELAY IN IMPLEMENTATION OF PEN-  
8 ALTY.—Notwithstanding any other provision of this  
9 subsection, the monthly penalty amount with respect  
10 to any taxpayer for any month beginning before  
11 January 1, 2015, shall be zero.”.

12 (b) DELAY OF CERTAIN PHASE INS AND INDEX-  
13 ING.—

14 (1) PHASE IN OF PERCENTAGE OF INCOME LIM-  
15 ITATION.—Section 5000A(c)(2)(B) of such Code is  
16 amended—

17 (A) by striking “2014” in clause (i) and  
18 inserting “2015”, and

19 (B) by striking “2015” in clauses (ii) and  
20 (iii) and inserting “2016”.

21 (2) PHASE IN OF APPLICABLE DOLLAR  
22 AMOUNT.—Section 5000A(c)(3)(B) of such Code is  
23 amended—

24 (A) by striking “2014” and inserting  
25 “2015”, and

1 (B) by striking “2015” (before amendment  
2 by subparagraph (A)) and inserting “2016”.

3 (3) INDEXING OF APPLICABLE DOLLAR  
4 AMOUNT.—Section 5000A(c)(3)(D) of such Code is  
5 amended—

6 (A) by striking “2016” in the matter pre-  
7 ceding clause (i) and inserting “2017”, and

8 (B) by striking “2015” in clause (ii) and  
9 inserting “2016”.

10 (4) INDEXING OF EXEMPTION BASED ON  
11 HOUSEHOLD INCOME.—Section 5000A(e)(1)(D) of  
12 such Code is amended—

13 (A) by striking “2014” (before amendment  
14 by subparagraph (B)) and inserting “2015”,  
15 and

16 (B) by striking “2013” and inserting  
17 “2014”.

18 (c) EFFECTIVE DATE.—The amendments made by  
19 this section shall apply to months beginning after Decem-  
20 ber 31, 2013.

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