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Calendar No. 319

113TH CONGRESS
2D SESSION

H. R. 4118

IN THE SENATE OF THE UNITED STATES

MARCH 6, 2014
Received; read the first time

MARCH 10, 2014
Read the second time and placed on the calendar

AN ACT

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.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Suspending the Individual Mandate Penalty Law Equals Fairness Act'' or as the ''SIMPLE Fairness Act''.

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

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

"(5) DELAY IN IMPLEMENTATION OF PENALTY.—Notwithstanding any other provision of this subsection, the monthly penalty amount with respect to any taxpayer for any month beginning before January 1, 2015, shall be zero.".

(b) DELAY OF CERTAIN PHASE INS AND INDEXING.—

(1) PHASE IN OF PERCENTAGE OF INCOME LIMITATION.—Section 5000A(c)(2)(B) of such Code is amended—

(A) by striking "2014" in clause (i) and inserting "2015", and

(B) by striking "2015" in clauses (ii) and (iii) and inserting "2016".

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

(A) by striking "2014" and inserting "2015", and

(B) by striking "2015" (before amendment by subparagraph (A)) and inserting "2016".

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

(A) by striking "2016" in the matter preceding clause (i) and inserting "2017", and

(B) by striking "2015" in clause (ii) and inserting "2016".

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

(A) by striking "2014" (before amendment by subparagraph (B)) and inserting "2015", and

(B) by striking "2013" and inserting "2014".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to months beginning after December 31, 2013.

Passed the House of Representatives March 5, 2014.

Attest: KAREN L. HAAS,

Clerk.

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