

Calendar No. 319

113TH CONGRESS
2^D 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.

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.

Passed the House of Representatives March 5,
 2014.

Attest:

KAREN L. HAAS,

Clerk.

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