

113TH CONGRESS
1ST SESSION

S. 862

To amend section 5000A of the Internal Revenue Code of 1986 to provide an additional religious exemption from the individual health coverage mandate.

IN THE SENATE OF THE UNITED STATES

MAY 6, 2013

Ms. AYOTTE (for herself, Mr. SCHATZ, Mr. ALEXANDER, Mr. BLUNT, Ms. HIRONO, Mr. KING, Mr. MORAN, and Mr. PAUL) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend section 5000A of the Internal Revenue Code of 1986 to provide an additional religious exemption from the individual health coverage 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 “Equitable Access to
5 Care and Health Act” or the “EACH Act”.

1 **SEC. 2. ADDITIONAL RELIGIOUS EXEMPTION TO HEALTH**
 2 **COVERAGE MANDATE.**

3 (a) IN GENERAL.—Paragraph (2) of section
 4 5000A(d) of the Internal Revenue Code of 1986 is amend-
 5 ed by adding at the end the following new subparagraph:

6 “(C) ADDITIONAL RELIGIOUS EXEMP-
 7 TION.—

8 “(i) IN GENERAL.—Such term shall
 9 not include an individual for any month
 10 during a taxable year if such individual
 11 files a sworn statement, as part of the re-
 12 turn of tax for the taxable year, that the
 13 individual was not covered under minimum
 14 essential coverage at any time during such
 15 taxable year and that the individual’s sin-
 16 cerely held religious beliefs would cause the
 17 individual to object to medical health care
 18 that would be covered under such coverage.

19 “(ii) NULLIFIED IF RECEIPT OF MED-
 20 ICAL HEALTH CARE DURING TAXABLE
 21 YEAR.—Clause (i) shall not apply to an in-
 22 dividual for any month during a taxable
 23 year if the individual received medical
 24 health care during the taxable year.

25 “(iii) MEDICAL HEALTH CARE DE-
 26 FINED.—For purposes of this subpara-

1 graph, the term ‘medical health care’
 2 means voluntary health treatment by or
 3 supervised by a medical doctor that would
 4 be covered under minimum essential cov-
 5 erage and—

6 “(I) includes voluntary acute care
 7 treatment at hospital emergency
 8 rooms, walk-in clinics, or similar fa-
 9 cilities, and

10 “(II) excludes—

11 “(aa) treatment not admin-
 12 istered or supervised by a med-
 13 ical doctor, such as chiropractic
 14 treatment, dental care, mid-
 15 wifery, personal care assistance,
 16 or optometry,

17 “(bb) physical examinations
 18 or treatment where required by
 19 law or third parties, such as a
 20 prospective employer, and

21 “(cc) vaccinations.”.

22 (b) EFFECTIVE DATE.—The amendment made by
 23 subsection (a) shall take effect as if included in the

1 amendments made by section 1501 of the Patient Protec-
2 tion and Affordable Care Act.

