114TH CONGRESS 1ST SESSION

## H. J. RES. 61

### **JOINT RESOLUTION**

Amending the Internal Revenue Code of 1986 to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of determining the employers to which the employer mandate applies under the Patient Protection and Affordable Care Act.

- 1 Resolved by the Senate and House of Representatives
- 2 of the United States of America in Congress assembled,

### 1 SECTION 1. SHORT TITLE.

2	This joint resolution may be cited as the "Hire More
3	Heroes Act of 2015".
4	SEC. 2. EMPLOYEES WITH HEALTH COVERAGE UNDER
5	TRICARE OR THE VETERANS ADMINISTRA-
6	TION NOT TAKEN INTO ACCOUNT IN DETER-
7	MINING EMPLOYERS TO WHICH THE EM-
8	PLOYER MANDATE APPLIES UNDER PATIENT
9	PROTECTION AND AFFORDABLE CARE ACT.
10	(a) In General.—Section 4980H(c)(2) of the Inter-
11	nal Revenue Code of 1986 is amended by adding at the
12	end the following:
13	"(F) Exemption for health coverage
14	UNDER TRICARE OR THE VETERANS ADMINIS-
15	TRATION.—Solely for purposes of determining
16	whether an employer is an applicable large em-
17	ployer under this paragraph for any month, an
18	individual shall not be taken into account as an
19	employee for such month if such individual has
20	medical coverage for such month under—
21	"(i) chapter 55 of title 10, United
22	States Code, including coverage under the
23	TRICARE program, or
24	"(ii) under a health care program
25	under chapter 17 or 18 of title 38, United
26	States Code, as determined by the Sec-

1	retary of Veterans Affairs, in coordination
2	with the Secretary of Health and Human
3	Services and the Secretary.".
4	(b) Effective Date.—The amendment made by
5	subsection (a) shall apply to months beginning after De-
6	cember 31, 2013.
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7	SEC. 3. BUDGETARY EFFECTS; STATUTORY PAY-AS-YOU-GO
8	(PAYGO) SCORECARDS.
8	(PAYGO) SCORECARDS.
8	(PAYGO) SCORECARDS.  The budgetary effects of this joint resolution shall not
8 9 10 11	(PAYGO) SCORECARDS.  The budgetary effects of this joint resolution shall not be entered on either PAYGO scorecard maintained pursu-
8 9 10 11	(PAYGO) SCORECARDS.  The budgetary effects of this joint resolution shall not be entered on either PAYGO scorecard maintained pursuant to section 4(d) of the Statutory Pay-As-You-Go Act

Clerk.

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