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114TH CONGRESS
1ST SESSION

H. R. 2061

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

IN THE HOUSE OF REPRESENTATIVES

APRIL 28, 2015

Mr. RODNEY DAVIS of Illinois (for himself, Mr. KEATING, Mrs. BUSTOS, Mr. CARSON of Indiana, Mr. CARTWRIGHT, Ms. CLARKE of New York, Mr. CONNOLLY, Ms. DELBENE, Ms. ESHOO, Ms. ESTY, Mr. FOSTER, Ms. FRANKEL of Florida, Mr. HIMES, Mr. KILMER, Mr. LANGEVIN, Ms. LEE, Mr. LIPINSKI, Mr. MCNERNEY, Ms. PINGREE, Mr. POCAN, Mr. POLIS, Mr. RUSH, Ms. TSONGAS, Mr. ADERHOLT, Mr. AMODEI, Mr. BARTON, Mr. BENISHEK, Mr. BISHOP of Utah, Mrs. BLACK, Mrs. BLACKBURN, Mr. BOUSTANY, Mr. BURGESS, Mr. COOK, Mr. FARENTHOLD, Mr. FRANKS of Arizona, Mr. GOODLATTE, Ms. GRANGER, Mr. GROTHMAN, Mr. GUTHRIE, Mr. HENSARLING, Mr. HUIZENGA of Michigan, Mr. HULTGREN, Mr. JOHNSON of Ohio, Mr. LAMALFA, Mr. LAMBORN, Mr. LATTA, Mr. MEEHAN, Mr. MULLIN, Mr. MULVANEY, Mr. NUGENT, Mr. OLSON, Mr. PAULSEN, Mr. RIBBLE, Mrs. ROBY, Mr. ROE of Tennessee, Mr. ROKITA, Mr. ROTHFUS, Mr. ROONEY of Florida, Mr. SHIMKUS, Mr. SIMPSON, Mr. SMITH of Texas, Mr. STEWART, Mr. TIBERI, Mr. TIPTON, Mr. TURNER, Mrs. WAGNER, Mrs. MIMI WALTERS of California, Mr. WITTMAN, Mr. WOMACK, Mr. YODER, and Mr. YOUNG of Indiana) introduced the following bill; which was referred to the Committee on Ways and Means

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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, and for other purposes.

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 ''Equitable Access to Care and Health Act'' or the ''EACH Act''.

SEC. 2. ADDITIONAL RELIGIOUS EXEMPTION FROM HEALTH COVERAGE RESPONSIBILITY REQUIREMENT.

(a) IN GENERAL.—Subparagraph (A) of section 5000A(d)(2) of the Internal Revenue Code of 1986 is amended to read as follows:

''(A) RELIGIOUS CONSCIENCE EXEMPTIONS.—

''(i) IN GENERAL.—Such term shall not include any individual for any month if such individual has in effect an exemption under section 1311(d)(4)(H) of the Patient Protection and Affordable Care Act which certifies that—

''(I) such individual is a member of a recognized religious sect or division thereof which is described in section 1402(g)(1), and is adherent of established tenets or teachings of such

sect or division as described in such section, or

"(II) such individual is a member of a religious sect or division thereof which is not described in section 1402(g)(1), who relies solely on a religious method of healing, and for whom the acceptance of medical health services would be inconsistent with the religious beliefs of the individual.

"(ii) SPECIAL RULES.—

"(I) MEDICAL HEALTH SERVICES DEFINED.—For purposes of this subparagraph, the term 'medical health services' does not include routine dental, vision, and hearing services, midwifery services, vaccinations, necessary medical services provided to children, services required by law or by a third party, and such other services as the Secretary of Health and Human Services may provide in implementing section 1311(d)(4)(H) of

the Patient Protection and Affordable Care Act.

"(II) ATTESTATION REQUIRED.—This clause shall apply to an individual for months in a taxable year only if the information provided by the individual under section 1411(b)(5)(A) of such Act includes an attestation that the individual has not received medical health services during the preceding taxable year.".

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall take effect as if included in the amendments made by section 1501 of the Patient Protection and Affordable Care Act.

(c) CONSTRUCTION.—Nothing in the amendment made by subsection (a) shall preempt any State law requiring the provision of medical treatment for children, especially those who are seriously ill.

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