

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

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.

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”.

6 **SEC. 2. ADDITIONAL RELIGIOUS EXEMPTION FROM**
 7 **HEALTH COVERAGE RESPONSIBILITY RE-**
 8 **QUIREMENT.**

9 (a) IN GENERAL.—Subparagraph (A) of section
 10 5000A(d)(2) of the Internal Revenue Code of 1986 is
 11 amended to read as follows:

12 “(A) RELIGIOUS CONSCIENCE EXEMP-
 13 TIONS.—

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

20 “(I) such individual is a member
 21 of a recognized religious sect or divi-
 22 sion thereof which is described in sec-
 23 tion 1402(g)(1), and is adherent of
 24 established tenets or teachings of such

1 sect or division as described in such
2 section, or

3 “(II) such individual is a member
4 of a religious sect or division thereof
5 which is not described in section
6 1402(g)(1), who relies solely on a reli-
7 gious method of healing, and for
8 whom the acceptance of medical
9 health services would be inconsistent
10 with the religious beliefs of the indi-
11 vidual.

12 “(ii) SPECIAL RULES.—

13 “(I) MEDICAL HEALTH SERVICES
14 DEFINED.—For purposes of this sub-
15 paragraph, the term ‘medical health
16 services’ does not include routine den-
17 tal, vision, and hearing services, mid-
18 wifery services, vaccinations, nec-
19 essary medical services provided to
20 children, services required by law or
21 by a third party, and such other serv-
22 ices as the Secretary of Health and
23 Human Services may provide in im-
24 plementing section 1311(d)(4)(H) of

1 the Patient Protection and Affordable
2 Care Act.

3 “(II) ATTESTATION REQUIRED.—

4 This clause shall apply to an indi-
5 vidual for months in a taxable year
6 only if the information provided by
7 the individual under section
8 1411(b)(5)(A) of such Act includes an
9 attestation that the individual has not
10 received medical health services dur-
11 ing the preceding taxable year.”.

12 (b) EFFECTIVE DATE.—The amendment made by
13 subsection (a) shall take effect as if included in the
14 amendments made by section 1501 of the Patient Protec-
15 tion and Affordable Care Act.

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

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