

114TH CONGRESS
1ST SESSION

H. R. 519

To amend the Internal Revenue Code of 1986 to repeal the individual and employer health insurance mandates.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 22, 2015

Mr. TURNER (for himself, Mr. RIBBLE, Mr. FARENTHOLD, Mrs. BLACKBURN, Mr. FRANKS of Arizona, Mr. PITTS, Mr. MICA, Mr. DESJARLAIS, Mr. DUNCAN of South Carolina, Mr. HUIZENGA of Michigan, Mr. MCKINLEY, Mr. GOSAR, Mr. CLAWSON of Florida, Mr. HARPER, Mr. MULLIN, Mr. CONAWAY, Mrs. WALORSKI, Mr. JONES, Mrs. MILLER of Michigan, Mr. BROOKS of Alabama, Mr. MULVANEY, Mr. NUNNELEE, Mr. ROGERS of Alabama, Mr. YOUNG of Alaska, Mr. PALAZZO, Mr. MCCLINTOCK, Mr. DUNCAN of Tennessee, Mr. AMODEI, Mr. CRAWFORD, Mr. LAMALFA, Mr. HECK of Nevada, and Mr. BARTON) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to repeal the individual and employer health insurance mandates.

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 “Healthcare Tax Relief
5 and Mandate Repeal Act”.

1 **SEC. 2. REPEAL OF INDIVIDUAL HEALTH INSURANCE MAN-**
 2 **DATE.**

3 Section 5000A of the Internal Revenue Code of 1986
 4 is amended by adding at the end the following new sub-
 5 section:

6 “(h) TERMINATION.—This section shall not apply
 7 with respect to any month beginning after December 31,
 8 2013.”.

9 **SEC. 3. REPEAL OF EMPLOYER HEALTH INSURANCE MAN-**
 10 **DATE.**

11 (a) IN GENERAL.—Chapter 43 of the Internal Rev-
 12 enue Code of 1986 is amended by striking section 4980H.

13 (b) REPEAL OF RELATED REPORTING REQUIRE-
 14 MENTS.—Subpart D of part III of subchapter A of chap-
 15 ter 61 of such Code is amended by striking section 6056.

16 (c) CONFORMING AMENDMENTS.—

17 (1) Subparagraph (B) of section 6724(d)(1) of
 18 such Code is amended by inserting “or” at the end
 19 of clause (xxiii), by striking “and” at the end of
 20 clause (xxiv) and inserting “or”, and by striking
 21 clause (xxv).

22 (2) Paragraph (2) of section 6724(d) of such
 23 Code is amended by inserting “or” at the end of
 24 subparagraph (FF), by striking “, or” at the end of
 25 subparagraph (GG) and inserting a period, and by
 26 striking subparagraph (HH).

1 (3) The table of sections for chapter 43 of such
2 Code is amended by striking the item relating to sec-
3 tion 4980H.

4 (4) The table of sections for subpart D of part
5 III of subchapter A of chapter 61 of such Code is
6 amended by striking the item relating to section
7 6056.

8 (5) Section 1513 of the Patient Protection and
9 Affordable Care Act is amended by striking sub-
10 section (c).

11 (d) EFFECTIVE DATES.—

12 (1) IN GENERAL.—Except as otherwise pro-
13 vided in this subsection, the amendments made by
14 this section shall apply to months and other periods
15 beginning after December 31, 2013.

16 (2) REPEAL OF STUDY AND REPORT.—The
17 amendment made by subsection (c)(5) shall take ef-
18 fect on the date of the enactment of this Act.

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