H. R. 954

To amend the Internal Revenue Code of 1986 to exempt from the individual mandate certain individuals who had coverage under a terminated qualified health plan funded through the Consumer Operated and Oriented Plan (CO–OP) program.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 12, 2015

Mr. SMITH of Nebraska 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 exempt from the individual mandate certain individuals who had coverage under a terminated qualified health plan funded through the Consumer Operated and Oriented Plan (CO–OP) program.

Be it enacted by the Senate and House of Representa-

tives of the United States of America in Congress assembled,
SECTION 1. EXEMPTION FROM INDIVIDUAL MANDATE FOR

CERTAIN INDIVIDUALS WHO HAD COVERAGE

UNDER A TERMINATED QUALIFIED HEALTH

PLAN FUNDED THROUGH THE CONSUMER

OPERATED AND ORIENTED PLAN (CO–OP)

PROGRAM.

(a) IN GENERAL.—Section 5000A(e) of the Internal
Revenue Code of 1986 is amended by adding at the end
the following new paragraph:

“(6) CERTAIN INDIVIDUALS PREVIOUSLY EN-
ROLLED IN QUALIFIED HEALTH PLANS FUNDED
THROUGH THE CONSUMER OPERATED AND ORI-
ENTED PLAN (CO–OP) PROGRAM.—In the case of an
applicable individual who was enrolled in a qualified
health plan offered by a qualified nonprofit health
insurance issuer (as defined in subsection (c) of sec-
tion 1322 of the Patient Protection and Affordable
Care Act (42 U.S.C. 18042)) receiving funds
through the Consumer Operated and Oriented Plan
program established under such section for such
plan and such issuer terminated or otherwise discon-
tinued providing the plan in the area in which the
individual resides during a month during a calendar
year, the applicable individual for—

“(A) such month and each subsequent
month during such calendar year, or
“(B) in the case the date of such discontinuance occurs during a month in the last quarter of a calendar year, such month and each subsequent month during such calendar year and the subsequent calendar year.”.

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply with respect to October 2014 and subsequent months.