

114TH CONGRESS
1ST SESSION

S. 121

To establish a certification process for opting out of the individual health insurance mandate.

IN THE SENATE OF THE UNITED STATES

JANUARY 8, 2015

Mr. MCCAIN (for himself and Mr. BARRASSO) introduced the following bill;
which was read twice and referred to the Committee on Finance

A BILL

To establish a certification process for opting out of the individual health insurance mandate.

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 “Obamacare Opt-Out
5 Act of 2015”.

6 **SEC. 2. HEALTH INSURANCE MANDATE OPT-OUT.**

7 (a) OBTAINING EXEMPTION.—Notwithstanding any
8 other provision of law, an applicable individual (as defined
9 in subsection (d) of section 5000A of the Internal Revenue
10 Code of 1986) desiring an exemption from the require-

1 ment to maintain minimum essential coverage under sec-
 2 tion 5000A(a) of such Code may—

3 (1) request a certification from the Secretary of
 4 the Treasury, through the State Exchange or Fed-
 5 eral Exchange, as applicable, that such individual is
 6 exempt from the requirements of section 5000A(a)
 7 of such Code, which such Secretary shall grant upon
 8 request; or

9 (2) indicate on the Federal income tax return
 10 of such individual that such individual elects an ex-
 11 emption from the requirements of section 5000A(a)
 12 of such Code.

13 (b) EXEMPTION FROM PENALTY.—

14 (1) IN GENERAL.—Subsection (e) of section
 15 5000A of the Internal Revenue Code of 1986 is
 16 amended by adding at the end the following:

17 “(6) CERTIFICATION OF EXEMPTION; EXEMP-
 18 TION CLAIMS.—

19 “(A) CERTIFICATION OF EXEMPTION.—An
 20 applicable individual for any month during the
 21 taxable year in which such individual receives a
 22 certification of exemption under section 2(a)(1)
 23 of the Obamacare Opt-Out Act of 2015, and for
 24 any month during any subsequent taxable year.

1 “(B) EXEMPTION CLAIM.—An applicable
2 individual, for any month in a taxable year for
3 which an election for an exemption under sec-
4 tion 2(a)(2) of the Obamacare Opt-Out Act of
5 2015 is made.”.

6 (2) EFFECTIVE DATE.—The amendments made
7 by this subsection shall apply to months beginning
8 after December 31, 2014.

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