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114TH CONGRESS
1ST SESSION

S. 1771

To amend the Internal Revenue Code of 1986 to exempt Indian tribal governments and other tribal entities from the employer health coverage mandate.

IN THE SENATE OF THE UNITED STATES

JULY 15, 2015

Mr. DAINES (for himself, Mr. THUNE, and Mr. CRAPO) introduced the following bill; which was read twice and referred to the Committee on Finance

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A BILL

To amend the Internal Revenue Code of 1986 to exempt Indian tribal governments and other tribal entities from the employer health coverage mandate.

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 ''Tribal Employment and Jobs Protection Act''.

SEC. 2. EXEMPTION OF INDIAN TRIBAL GOVERNMENTS FROM EMPLOYER MANDATE.

(a) IN GENERAL.—Paragraph (2) of section 4980H(c) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

"(F) CERTAIN INDIAN EMPLOYERS.—The term 'applicable large employer' does not include—

"(i) any Indian tribal government (as defined in section 7701(a)(40)), a subdivision of an Indian tribal government (determined in accordance with section 7871(d)), or an agency or instrumentality of an Indian tribal government or subdivision thereof,

"(ii) any tribal organization (as defined in section 4(l) of the Indian Self-Determination and Education Assistance Act),

"(iii) any corporation if more than 50 percent (determined by vote and value) of the outstanding stock of such corporation is owned, directly or indirectly, by any entity described in subclause (i) or (ii), or

"(iv) any partnership if more than 50 percent of the value of the capital and

profits interests of such partnership are owned, directly or indirectly, by any entity described in subclause (i) or (ii).''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to calendar years beginning after December 31, 2014.

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