To amend the Internal Revenue Code of 1986 to ensure that emergency services volunteers are not taken into account as employees under the shared responsibility requirements contained in the Patient Protection and Affordable Care Act.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. FURTHER CONTINUING APPROPRIATIONS.

The Continuing Appropriations Resolution, 2015 (Public Law 113–164; 128 Stat. 1867) is amended by striking the date specified in section 106(3) and inserting “March 6, 2015”.

Approved February 27, 2015.