

115TH CONGRESS
1ST SESSION

H. R. 285

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

IN THE HOUSE OF REPRESENTATIVES

JANUARY 4, 2017

Mr. TURNER (for himself, Mr. FARENTHOLD, Mr. DUNCAN of South Carolina, Mr. DESJARLAIS, Mr. MCCLINTOCK, Mr. MULLIN, Mr. ROE of Tennessee, and Mr. ROGERS of Alabama) 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) Section 6724(d)(1)(B) of such Code is
 18 amended by inserting “or” at the end of clause
 19 (xxiii), by striking “or” at the end of clause (xxiv),
 20 and by striking clause (xxv).

21 (2) Section 6724(d)(2) of such Code is amend-
 22 ed by inserting “or” at the end of subparagraph
 23 (GG) and by striking subparagraph (HH).

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

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

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

8 (d) EFFECTIVE DATES.—

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

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

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