

Union Calendar No. 702

115TH CONGRESS
2^D SESSION

H. R. 4616

[Report No. 115-906]

To amend the Patient Protection and Affordable Care Act to provide for a temporary moratorium on the employer mandate and to provide for a delay in the implementation of the excise tax on high cost employer-sponsored health coverage.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 12, 2017

Mr. NUNES (for himself and Mr. KELLY of Pennsylvania) introduced the following bill; which was referred to the Committee on Ways and Means

AUGUST 28, 2018

Additional sponsors: Mr. MESSER, Mr. MEADOWS, and Mr. SMITH of
Nebraska

AUGUST 28, 2018

Reported with an amendment, committed to the Committee of the Whole
House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italic*]

[For text of introduced bill, see copy of bill as introduced on December 12, 2017]

A BILL

To amend the Patient Protection and Affordable Care Act to provide for a temporary moratorium on the employer mandate and to provide for a delay in the implementation of the excise tax on high cost employer-sponsored health coverage.

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 “Employer Relief Act*
5 *of 2018”.*

6 **SEC. 2. MORATORIUM ON EMPLOYER MANDATE.**

7 *Section 4980H of the Internal Revenue Code of 1986*
8 *is amended by adding at the end the following new sub-*
9 *section:*

10 *“(e) SUSPENSION.—This section shall not apply to any*
11 *month beginning after December 31, 2014, and before Janu-*
12 *ary 1, 2019.”.*

13 **SEC. 3. DELAY IN IMPLEMENTATION OF EXCISE TAX ON**
14 **HIGH COST EMPLOYER-SPONSORED HEALTH**
15 **COVERAGE.**

16 *Section 9001(c) of the Patient Protection and Afford-*
17 *able Care Act is amended by striking “December 31, 2021”*
18 *and inserting “December 31, 2022”.*

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