114TH CONGRESS
1ST SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to repeal the excise tax on high cost employer-sponsored health coverage.

IN THE HOUSE OF REPRESENTATIVES

Mr. COURTNEY introduced the following bill; which was referred to the Committee on ____________________

A BILL

To amend the Internal Revenue Code of 1986 to repeal 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 “Middle Class Health
5 Benefits Tax Repeal Act of 2015”.

SEC. 2. REPEAL OF EXCISE TAX ON HIGH COST EMPLOYER-
SPONSORED HEALTH COVERAGE.

(a) In General.—Chapter 43 of the Internal Rev-

(1) In General.—The term ‘applicable em-

(b) Conforming Amendment.—Section 6051 of

(2) Exception.—The term ‘applicable em-

pion—Chapter 43 of the Internal Rev-

pion—Chapter 43 of the Internal Rev-

ong Code of 1986 is amended by striking section 4980I.

any employee, coverage under any group health plan

any employee, coverage under any group health plan

made available to the employee by an employer

which is excludable from the employee’s gross in-

which is excludable from the employee’s gross in-

income under section 106, or would be so excludable

income under section 106, or would be so excludable

if it were employer-provided coverage (within the

if it were employer-provided coverage (within the

meaning of such section 106).

meaning of such section 106).

meaning of such section 106).

meaning of such section 106).

(2) Exception.—The term ‘applicable em-

(A) any coverage (whether through insur-

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ance or otherwise) described in section

ance or otherwise) described in section

9832(c)(1) (other than subparagraph (G) there-

9832(c)(1) (other than subparagraph (G) there-

of) or for long-term care, or

of) or for long-term care, or

(B) any coverage under a separate policy,

(B) any coverage under a separate policy,

(certificate, or contract of insurance which pro-

(certificate, or contract of insurance which pro-

vides benefits substantially all of which are for

vides benefits substantially all of which are for


treatment of the mouth (including any organ or
structure within the mouth) or for treatment of
the eye, or

“(C) any coverage described in section
9832(c)(3) the payment for which is not exclud-
able from gross income and for which a deduc-
tion under section 162(l) is not allowable.

“(3) Coverage includes employee paid
portion.—Coverage shall be treated as applicable
employer-sponsored coverage without regard to
whether the employer or employee pays for the cov-

“(4) Self-employed individual.—In the
case of an individual who is an employee within the
meaning of section 401(c)(1), coverage under any
group health plan providing health insurance cov-

age shall be treated as applicable employer-spon-
sored coverage if a deduction is allowable under sec-

“(5) Governmental plans included.—Ap-

icable employer-sponsored coverage shall include
coverage under any group health plan established
and maintained primarily for its civilian employees
by the Government of the United States, by the gov-
government of any State or political subdivision thereof,
or by any agency or instrumentality of any such government.

“(6) EMPLOYEE.—The term ‘employee’ includes any former employee, surviving spouse, or other primary insured individual.”.

(c) CLERICAL AMENDMENT.—The table of sections for chapter 43 of such Code is amended by striking the item relating to section 4980I.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2017.