AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 4616
OFFERED BY MR. BRADY OF TEXAS

Strike all after the enacting clause and insert the following:

1 SECTION 1. SHORT TITLE.
2 This Act may be cited as the “Employer Relief Act of 2018”.

4 SEC. 2. MORATORIUM ON EMPLOYER MANDATE.
5 Section 4980H of the Internal Revenue Code of 1986 is amended by adding at the end the following new sub-
6 section:
7 “(e) SUSPENSION.—This section shall not apply to any month beginning after December 31, 2014, and before January 1, 2019.”.

11 SEC. 3. DELAY IN IMPLEMENTATION OF EXCISE TAX ON HIGH COST EMPLOYER-SPONSORED HEALTH COVERAGE.
12
13 Section 9001(c) of the Patient Protection and Affordable Care Act is amended by striking “December 31, 2021” and inserting “December 31, 2022”.

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