H. R. 903

To amend the Internal Revenue Code of 1986 to repeal the employer health insurance mandate.

IN THE HOUSE OF REPRESENTATIVES

February 28, 2013

Mr. Boustany (for himself, Mr. Tiberi, Mr. Barrow of Georgia, and Mrs. Black) 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 employer health insurance mandate.

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

SECTION 1. SHORT TITLE.

This Act may be cited as the “American Job Protection Act”.

SEC. 2. REPEAL OF EMPLOYER HEALTH INSURANCE MANDATE.

(a) IN GENERAL.—Chapter 43 of the Internal Revenue Code of 1986 is amended by striking section 4980H.
(b) Repeal of Related Reporting Requirements.—Subpart D of part III of subchapter A of chapter 61 of such Code is amended by striking section 6056.

c) Conforming Amendments.—

    (1) Subparagraph (B) of section 6724(d)(1) of such Code is amended by inserting “or” at the end of clause (xxiii), by striking “and” at the end of clause (xxiv) and inserting “or”, and by striking clause (xxv).

    (2) Paragraph (2) of section 6724(d) of such Code is amended by inserting “or” at the end of subparagraph (FF), by striking “, or” at the end of subparagraph (GG) and inserting a period, and by striking subparagraph (HH).

    (3) The table of sections for chapter 43 of such Code is amended by striking the item relating to section 4980H.

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

    (5) Section 1513 of the Patient Protection and Affordable Care Act is amended by striking subsection (c).

d) Effective Dates.—
(1) IN GENERAL.—Except as otherwise provided in this subsection, the amendments made by this section shall apply to months and other periods beginning after December 31, 2013.

(2) REPEAL OF STUDY AND REPORT.—The amendment made by subsection (c)(5) shall take effect on the date of the enactment of this Act.