115TH CONGRESS
1ST SESSION

H. R. _____

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

M. ______ introduced the following bill; which was referred to the Committee on ___________________

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

SECTION 2. DELAY IN IMPLEMENTATION OF EXCISE TAX ON HIGH COST EMPLOYER-SPONSORED HEALTH COVERAGE.

Section 9001(c) of the Patient Protection and Affordable Care Act is amended by striking “December 31, 2019” and inserting “December 31, 2020”.