

114TH CONGRESS
1ST SESSION

H. R. 2050

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

APRIL 28, 2015

Mr. COURTNEY (for himself, Mr. BRADY of Pennsylvania, Ms. FUDGE, Ms. DELAURO, Ms. SCHAKOWSKY, Ms. TITUS, Ms. KAPTUR, Mr. BRENDAN F. BOYLE of Pennsylvania, Mr. THOMPSON of Mississippi, Mr. GRAYSON, Mr. POCAN, Mr. LIPINSKI, Mr. PASCRELL, Mr. LOBIONDO, Mr. NORCROSS, Mr. VARGAS, Mr. CONYERS, Ms. JUDY CHU of California, Mr. HONDA, Mrs. LAWRENCE, Mr. MCGOVERN, Mr. ELLISON, Mr. GRIJALVA, Mr. DEFazio, Ms. SINEMA, Mr. SIRES, Mr. HASTINGS, Mr. GUTIÉRREZ, Ms. JACKSON LEE, Mr. RYAN of Ohio, Mr. LYNCH, Mr. PETERS, Mr. PERLMUTTER, Ms. EDWARDS, Mr. JOHNSON of Georgia, Mr. GENE GREEN of Texas, Mr. CICILLINE, Mr. KILDEE, Mr. CARTWRIGHT, Ms. FRANKEL of Florida, Mr. CAPUANO, Ms. MCCOLLUM, Mr. LARSON of Connecticut, Ms. CLARK of Massachusetts, Mr. AGUILAR, Mr. TONKO, Mr. HIGGINS, Ms. NORTON, Mr. CARSON of Indiana, Mrs. NAPOLITANO, Mr. GALLEGO, Mr. LANGEVIN, Mr. VAN HOLLEN, Mr. GIBSON, Mr. BEN RAY LUJÁN of New Mexico, Mr. SEAN PATRICK MALONEY of New York, Mr. LANCE, Mr. MURPHY of Florida, Ms. LINDA T. SÁNCHEZ of California, Mr. WELCH, Mr. KILMER, Mr. QUIGLEY, Ms. ESTY, Ms. BONAMICI, Ms. DUCKWORTH, Mr. NADLER, Mr. LOEBSACK, Mrs. BUSTOS, Mr. WALZ, and Mr. SERRANO) 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 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”.

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

8 (a) IN GENERAL.—Chapter 43 of the Internal Rev-
 9 enue Code of 1986 is amended by striking section 4980L.

10 (b) CONFORMING AMENDMENT.—Section 6051 of
 11 such Code is amended by adding at the end the following:

12 “(g) APPLICABLE EMPLOYER-SPONSORED COV-
 13 ERAGE.—For purposes of subsection (a)(14)—

14 “(1) IN GENERAL.—The term ‘applicable em-
 15 ployer-sponsored coverage’ means, with respect to
 16 any employee, coverage under any group health plan
 17 made available to the employee by an employer
 18 which is excludable from the employee’s gross in-
 19 come under section 106, or would be so excludable
 20 if it were employer-provided coverage (within the
 21 meaning of such section 106).

22 “(2) EXCEPTIONS.—The term ‘applicable em-
 23 ployer-sponsored coverage’ shall not include—

24 “(A) any coverage (whether through insur-
 25 ance or otherwise) described in section

1 9832(c)(1) (other than subparagraph (G) there-
2 of) or for long-term care, or

3 “(B) any coverage under a separate policy,
4 certificate, or contract of insurance which pro-
5 vides benefits substantially all of which are for
6 treatment of the mouth (including any organ or
7 structure within the mouth) or for treatment of
8 the eye, or

9 “(C) any coverage described in section
10 9832(c)(3) the payment for which is not exclud-
11 able from gross income and for which a deduc-
12 tion under section 162(l) is not allowable.

13 “(3) COVERAGE INCLUDES EMPLOYEE PAID
14 PORTION.—Coverage shall be treated as applicable
15 employer-sponsored coverage without regard to
16 whether the employer or employee pays for the cov-
17 erage.

18 “(4) SELF-EMPLOYED INDIVIDUAL.—In the
19 case of an individual who is an employee within the
20 meaning of section 401(c)(1), coverage under any
21 group health plan providing health insurance cov-
22 erage shall be treated as applicable employer-spon-
23 sored coverage if a deduction is allowable under sec-
24 tion 162(l) with respect to all or any portion of the
25 cost of the coverage.

1 “(5) GOVERNMENTAL PLANS INCLUDED.—Ap-
2 plicable employer-sponsored coverage shall include
3 coverage under any group health plan established
4 and maintained primarily for its civilian employees
5 by the Government of the United States, by the gov-
6 ernment of any State or political subdivision thereof,
7 or by any agency or instrumentality of any such gov-
8 ernment.

9 “(6) EMPLOYEE.—The term ‘employee’ includes
10 any former employee, surviving spouse, or other pri-
11 mary insured individual.”.

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

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

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