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(Original Signature of Member)

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:

1 “(e) SUSPENSION.—This section shall not apply to
2 any month beginning after December 31, 2014, and before
3 January 1, 2019.”.

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

7 Section 9001(c) of the Patient Protection and Afford-
8 able Care Act is amended by striking “December 31,
9 2019” and inserting “December 31, 2020”.