

114TH CONGRESS  
1ST SESSION

# H. R. 22

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IN THE SENATE OF THE UNITED STATES

JANUARY 7, 2015

Received

JANUARY 8, 2015

Read twice and referred to the Committee on Finance

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## AN ACT

To amend the Internal Revenue Code of 1986 to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of determining the employers to which the employer mandate applies under the Patient Protection and Affordable Care Act.

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 “Hire More Heroes Act  
5 of 2015”.

6 **SEC. 2. EMPLOYEES WITH HEALTH COVERAGE UNDER**  
7                   **TRICARE OR THE VETERANS ADMINISTRA-**  
8                   **TION NOT TAKEN INTO ACCOUNT IN DETER-**  
9                   **MINING EMPLOYERS TO WHICH THE EM-**  
10                   **PLOYER MANDATE APPLIES UNDER PATIENT**  
11                   **PROTECTION AND AFFORDABLE CARE ACT.**

12       (a) IN GENERAL.—Section 4980H(c)(2) of the Inter-  
13 nal Revenue Code of 1986 is amended by adding at the  
14 end the following:

15                   “(F) EXEMPTION FOR HEALTH COVERAGE  
16                   UNDER TRICARE OR THE VETERANS ADMINIS-  
17                   TRATION.—Solely for purposes of determining  
18                   whether an employer is an applicable large em-  
19                   ployer under this paragraph for any month, an  
20                   individual shall not be taken into account as an  
21                   employee for such month if such individual has  
22                   medical coverage for such month under—

23                   “(i) chapter 55 of title 10, United  
24                   States Code, including coverage under the  
25                   TRICARE program, or

1                   “(ii) under a health care program  
2                   under chapter 17 or 18 of title 38, United  
3                   States Code, as determined by the Sec-  
4                   retary of Veterans Affairs, in coordination  
5                   with the Secretary of Health and Human  
6                   Services and the Secretary.”.

7           (b) EFFECTIVE DATE.—The amendment made by  
8 subsection (a) shall apply to months beginning after De-  
9 cember 31, 2013.

          Passed the House of Representatives January 6,  
2015.

Attest:

KAREN L. HAAS,

*Clerk.*