

114TH CONGRESS
1ST SESSION

S. 352

To amend section 5000A of the Internal Revenue Code of 1986 to provide an additional religious exemption from the individual health coverage mandate, and for other purposes.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 3, 2015

Ms. AYOTTE (for herself, Mr. SCHATZ, Ms. BALDWIN, Mr. BENNET, Mr. BLUNT, Mr. BROWN, Mrs. CAPITO, Ms. COLLINS, Mr. COONS, Mr. DURBIN, Ms. HIRONO, Mr. KAINE, Mr. KIRK, Mr. MORAN, Mr. PORTMAN, Mr. ROBERTS, and Mr. RISCH) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend section 5000A of the Internal Revenue Code of 1986 to provide an additional religious exemption from the individual health coverage mandate, and for other purposes.

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 “Equitable Access to
5 Care and Health Act” or the “EACH Act”.

1 **SEC. 2. ADDITIONAL RELIGIOUS EXEMPTION FROM**
 2 **HEALTH COVERAGE RESPONSIBILITY RE-**
 3 **QUIREMENT.**

4 (a) IN GENERAL.—Subparagraph (A) of section
 5 5000A(d)(2) of the Internal Revenue Code of 1986 is
 6 amended to read as follows:

7 “(A) RELIGIOUS CONSCIENCE EXEMP-
 8 TIONS.—

9 “(i) IN GENERAL.—Such term shall
 10 not include any individual for any month if
 11 such individual has in effect an exemption
 12 under section 1311(d)(4)(H) of the Patient
 13 Protection and Affordable Care Act which
 14 certifies that—

15 “(I) such individual is a member
 16 of a recognized religious sect or divi-
 17 sion thereof which is described in sec-
 18 tion 1402(g)(1), and is adherent of
 19 established tenets or teachings of such
 20 sect or division as described in such
 21 section, or

22 “(II) such individual is a member
 23 of a religious sect or division thereof
 24 which is not described in section
 25 1402(g)(1), who relies solely on a reli-
 26 gious method of healing, and for

whom the acceptance of medical health services would be inconsistent with the religious beliefs of the individual.

“(ii) SPECIAL RULES.—

“(I) MEDICAL HEALTH SERVICES DEFINED.—For purposes of this subparagraph, the term ‘medical health services’ does not include routine dental, vision, and hearing services, midwifery services, vaccinations, necessary medical services provided to children, services required by law or by a third party, and such other services as the Secretary of Health and Human Services may provide in implementing section 1311(d)(4)(H) of the Patient Protection and Affordable Care Act.

“(II) ATTESTATION REQUIRED.—

This clause shall apply to an individual for months in a taxable year only if the information provided by the individual under section 1411(b)(5)(A) of such Act includes an

1 attestation that the individual has not
2 received medical health services dur-
3 ing the preceding taxable year.”.

4 (b) EFFECTIVE DATE.—The amendment made by
5 subsection (a) shall take effect as if included in the
6 amendments made by section 1501 of the Patient Protec-
7 tion and Affordable Care Act.

8 (c) CONSTRUCTION.—Nothing in the amendment
9 made by subsection (a) shall preempt any State law re-
10 quiring the provision of medical treatment for children,
11 especially those who are seriously ill.

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