

111TH CONGRESS
2D SESSION

S. 3148

To amend the Internal Revenue Code of 1986 to provide for the treatment of Department of Defense health coverage as minimal essential coverage.

IN THE SENATE OF THE UNITED STATES

MARCH 22 (legislative day, MARCH 19), 2010

Mr. WEBB introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to provide for the treatment of Department of Defense health coverage as minimal essential 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. TREATMENT OF DEPARTMENT OF DEFENSE**
4 **HEALTH COVERAGE AS MINIMAL ESSENTIAL**
5 **COVERAGE.**

6 (a) IN GENERAL.—Section 5000A(f)(1) of the Inter-
7 nal Revenue Code of 1986, as added by section 1501(b)
8 of the Patient Protection and Affordable Care Act, is
9 amended—

1 (1) by striking clause (iv) and inserting the fol-
 2 lowing new clause:

3 “(iv) medical coverage under chapter
 4 55 of title 10, United States Code, includ-
 5 ing coverage under the TRICARE pro-
 6 gram;”;

7 (2) by striking “or” at the end of clause (v);

8 (3) by striking the period at the end of clause
 9 (vi) and inserting “; or”; and

10 (4) by inserting after clause (vi) the following
 11 new clause:

12 “(vii) the Nonappropriated Fund
 13 Health Benefits Program of the Depart-
 14 ment of Defense, established under section
 15 349 of the National Defense Authorization
 16 Act for Fiscal Year 1995 (Public Law
 17 103–337; 10 U.S.C. 1587 note).”.

18 (b) EFFECTIVE DATE.—The amendments made by
 19 this section shall take effect as if included in section
 20 1501(b) of the Patient Protection and Affordable Care Act
 21 and shall be executed immediately after the amendments
 22 made by such section 1501(b).

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