

113TH CONGRESS
1ST SESSION

H. R. 2443

To amend the Internal Revenue Code of 1986 to exempt certain educational institutions from the employer health insurance mandate.

IN THE HOUSE OF REPRESENTATIVES

JUNE 19, 2013

Mr. MESSER (for himself, Mr. ROKITA, and Mrs. BROOKS of Indiana) 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 exempt certain educational institutions from the employer health insurance mandate.

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 “Safeguarding Children
5 Harmed by Obamacare’s Onerous Levies Act”.

1 **SEC. 2. CERTAIN EDUCATIONAL INSTITUTIONS EXEMPT**
2 **FROM EMPLOYER HEALTH INSURANCE MAN-**
3 **DATE.**

4 (a) IN GENERAL.—Section 4980H(c)(2) of the Inter-
5 nal Revenue Code of 1986 is amended by adding at the
6 end the following new subparagraph:

7 “(F) EXCEPTION FOR CERTAIN EDU-
8 CATIONAL INSTITUTIONS.—The term ‘applicable
9 large employer’ shall not include—

10 “(i) any elementary school or sec-
11 ondary school (as such terms are defined
12 in section 9101 of the Elementary and
13 Secondary Education Act of 1965),

14 “(ii) any for-profit school which would
15 be such an elementary school or secondary
16 school if such school were a nonprofit
17 school,

18 “(iii) any local educational agency or
19 State educational agency (as such terms
20 are defined in section 9101 of such Act),
21 and

22 “(iv) any institution of higher edu-
23 cation (as such term is defined in section
24 102 of the Higher Education Act of 1965,
25 except that such term does not include in-

1 stitutions described in subsection (a)(1)(C)
2 of such section 102).”.

3 (b) EFFECTIVE DATE.—The amendment made by
4 this section shall apply to months beginning after Decem-
5 ber 31, 2013.

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