

113TH CONGRESS
2D SESSION

H. R. 4132

To amend the Internal Revenue Code of 1986 to expand the size of employers eligible for the credit for employee health insurance expenses of small employers.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 28, 2014

Mr. MURPHY of Florida (for himself, Mr. PETERS of California, Mr. GARCIA, Mr. DELANEY, and Ms. SINEMA) 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 expand the size of employers eligible for the credit for employee health insurance expenses of small employers.

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 “Helping Entrepreneurs
5 Lower Prices Act of 2014”.

1 **SEC. 2. EXPANSION OF EMPLOYERS ELIGIBLE FOR TAX**
2 **CREDIT FOR EMPLOYEE HEALTH INSURANCE**
3 **EXPENSES OF SMALL EMPLOYERS.**

4 (a) **IN GENERAL.**—Section 45R(d)(1)(A) of the In-
5 ternal Revenue Code of 1986 is amended by striking “25”
6 and inserting “50”.

7 (b) **EFFECTIVE DATE.**—The amendment made by
8 subsection (a) shall apply to taxable years beginning after
9 December 31, 2014.

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