

113TH CONGRESS
2D SESSION

H. R. 5098

To amend the Internal Revenue Code of 1986 to temporarily exempt from the employer health insurance mandate certain Medicare and Medicaid providers.

IN THE HOUSE OF REPRESENTATIVES

JULY 14, 2014

Mr. DAINES 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 temporarily exempt from the employer health insurance mandate certain Medicare and Medicaid providers.

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 “Ensuring Medicaid and
5 Medicare Access to Providers Act”.

1 **SEC. 2. CERTAIN MEDICARE AND MEDICAID PROVIDERS**
2 **TEMPORARILY EXEMPT FROM EMPLOYER**
3 **HEALTH INSURANCE MANDATE.**

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 MEDICARE
8 AND MEDICAID PROVIDERS.—

9 “(i) IN GENERAL.—In the case of any
10 month beginning in 2014 or 2015, the
11 term ‘applicable large employer’ shall not
12 include any employer who is a specified
13 Medicare and Medicaid provider with re-
14 spect to the calendar year in which such
15 month begins.

16 “(ii) SPECIFIED MEDICARE AND MED-
17 ICAID PROVIDER.—The term ‘specified
18 Medicare and Medicaid provider’ means,
19 with respect to any calendar year, any em-
20 ployer if the total specified Medicare and
21 Medicaid payments received by such em-
22 ployer during the applicable period equals
23 or exceeds 60 percent of the total gross re-
24 ceipts of such employer for such period.

1 “(iii) SPECIFIED MEDICARE AND MED-
2 ICAID PAYMENTS.—The term ‘specified
3 Medicare and Medicaid payments’ means—

4 “(I) any payment made to the
5 employer under title XIX of the Social
6 Security Act for the furnishing of
7 items and services included as medical
8 assistance (as defined in section
9 1905(a) of the Social Security Act (42
10 U.S.C. 1396d(a))) under such title,
11 and

12 “(II) any payment made to the
13 employer under title XVIII of such
14 Act for the furnishing of items and
15 services to individuals entitled to ben-
16 efits under part A of such title or en-
17 rolled under part B of such title, in-
18 cluding dual eligible individuals (as
19 defined in section 1915(h)(2)(B) of
20 such Act (42 U.S.C.
21 1396n(h)(2)(B))).

22 “(iv) TREATMENT OF PAYMENT FOR
23 ITEMS AND SERVICES FURNISHED
24 THROUGH A HEALTH PLAN.—In applying
25 clause (iii) with respect to the payment for

1 items and services furnished to individuals
2 enrolled in a health plan under a contract
3 under title XVIII or XIX of the Social Se-
4 curity Act, payment for such items and
5 services under such plan shall be treated
6 as payment under such respective title.

7 “(v) APPLICABLE PERIOD.—

8 “(I) IN GENERAL.—For purposes
9 of this subparagraph, the term ‘appli-
10 cable period’ means, with respect to
11 any calendar year, the 3 taxable years
12 ending before the beginning of such
13 calendar year.

14 “(II) APPLICATION OF CERTAIN
15 RULES.—Rules similar to the rules of
16 subparagraphs (A), (C), and (D) of
17 section 448(c)(3) shall apply for pur-
18 poses of this clause.

19 “(III) SPECIAL RULE FOR FIRST
20 TAXABLE YEAR OF EXISTENCE.—In
21 the case of an employer no taxable
22 year of which ends before the begin-
23 ning of the calendar year, the applica-
24 ble period for such calendar year shall
25 be the period beginning on the date

1 that such employer came into exist-
2 ence and ending with the close of such
3 calendar year.”.

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

○