

113TH CONGRESS
1ST SESSION

H. R. 973

To exempt employers from any excise tax and certain suits and penalties in the case of a failure of a group health plan to provide coverage to which an employer objects on the basis of religious belief or moral conviction.

IN THE HOUSE OF REPRESENTATIVES

MARCH 5, 2013

Mr. SENSENBRENNER (for himself, Mr. CHABOT, Mr. PALAZZO, Mr. HARPER, Mr. BACHUS, Mr. KING of Iowa, Mr. TIBERI, Mr. BOUSTANY, Mr. JOHNSON of Ohio, Mr. MULVANEY, Mr. HUIZENGA of Michigan, Mr. RIBBLE, Mr. DUNCAN of Tennessee, Mr. CARTER, Mr. NUGENT, Mr. CONAWAY, Mr. PETRI, Mr. AMODEI, Mr. LANKFORD, Mr. BILIRAKIS, Mr. WESTMORELAND, Mr. FITZPATRICK, Mrs. BLACK, Mr. MARINO, Mr. GINGREY of Georgia, Mr. MILLER of Florida, Mr. JORDAN, Mr. WALBERG, Mr. BARLETTA, Mr. FORBES, and Mr. DUFFY) introduced the following bill; which was referred to the Committee on Energy and Commerce, and in addition to the Committees on Ways and Means and Education and the Workforce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To exempt employers from any excise tax and certain suits and penalties in the case of a failure of a group health plan to provide coverage to which an employer objects on the basis of religious belief or moral conviction.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Religious Freedom Tax
3 Repeal Act of 2013”.

4 **SEC. 2. GROUP HEALTH PLAN REQUIREMENT EXCISE TAX**

5 **EXCEPTION FOR RELIGIOUS OR MORAL OP-**
6 **POSITION TO COVERAGE.**

7 Section 4980D of the Internal Revenue Code of 1986
8 is amended by redesignating subsection (f) as subsection
9 (g) and by inserting after subsection (e) the following new
10 subsection:

11 “(f) EXCEPTION FOR RELIGIOUS OR MORAL OPPOSI-
12 TION TO CERTAIN COVERAGE.—No tax shall be imposed
13 on a failure of a group health plan to meet the require-
14 ments of section 2713(a)(4) of the Public Health Service
15 Act, as such section applies by operation of section 9815,
16 in the case of any failure to provide coverage to which
17 an employer with respect to such plan is opposed by rea-
18 son of adherence to a religious belief or moral conviction.”.

19 **SEC. 3. NO AUTHORITY UNDER ERISA TO ENFORCE RE-**

20 **QUIREMENT FOR GROUP HEALTH PLANS TO**
21 **PROVIDE COVERAGE TO WHICH AN EM-**
22 **PLOYER OBJECTS ON RELIGIOUS OR MORAL**
23 **GROUND.**

24 Section 502(b) of the Employee Retirement Income
25 Security Act of 1974 (29 U.S.C. 1132(b)) is amended by
26 adding at the end the following:

1 “(4) The Secretary may not bring an action to en-
 2 force any requirement to provide coverage under section
 3 2713(a)(4) of the Public Health Service Act, as such sec-
 4 tion applies by operation of section 715(a) of this title,
 5 against a plan if an employer with respect to such plan
 6 is opposed to such coverage by reason of adherence to a
 7 religious belief or moral conviction.”.

8 **SEC. 4. NO PENALTIES UNDER THE PUBLIC HEALTH SERV-**
 9 **ICE ACT FOR GROUP HEALTH PLANS NOT**
 10 **PROVIDING COVERAGE TO WHICH AN EM-**
 11 **PLOYER OBJECTS ON RELIGIOUS OR MORAL**
 12 **GROUND.**

13 Section 2713 of the Public Health Service Act is
 14 amended by adding at the end the following new sub-
 15 section:

16 “(d) EXCEPTION FOR RELIGIOUS OR MORAL OPPOSI-
 17 TION TO CERTAIN COVERAGE.—The provisions of sub-
 18 sections (a)(2) and (b) of section 2723 shall not apply with
 19 respect to any failure of a group health plan of an em-
 20 ployer or group health insurance coverage offered in con-
 21 nection with such a plan to meet any requirement under
 22 subsection (a)(4) insofar as such requirement relates to
 23 providing coverage to which an employer is opposed on the
 24 basis of religious belief or moral conviction.”.

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