

114TH CONGRESS
1ST SESSION

H. R. 248

To amend the Internal Revenue Code of 1986 to repeal the employer health insurance mandate.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 9, 2015

Mr. BOUSTANY 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 repeal 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 “American Job Protec-
5 tion Act”.

6 **SEC. 2. REPEAL OF EMPLOYER HEALTH INSURANCE MAN-**
7 **DATE.**

8 (a) IN GENERAL.—Chapter 43 of the Internal Rev-
9 enue Code of 1986 is amended by striking section 4980H.

1 (b) REPEAL OF RELATED REPORTING REQUIRE-
2 MENTS.—Subpart D of part III of subchapter A of chap-
3 ter 61 of such Code is amended by striking section 6056.

4 (c) CONFORMING AMENDMENTS.—

5 (1) Section 6724(d)(1)(B) of such Code is
6 amended by inserting “or” at the end of clause
7 (xxiii), by striking “and” at the end of clause (xxiv)
8 and inserting “or”, and by striking clause (xxv).

9 (2) Section 6724(d)(2) of such Code is amend-
10 ed by inserting “or” at the end of subparagraph
11 (FF), by striking “, or” at the end of subparagraph
12 (GG) and inserting a period, and by striking sub-
13 paragraph (HH).

14 (3) The table of sections for chapter 43 of such
15 Code is amended by striking the item relating to sec-
16 tion 4980H.

17 (4) The table of sections for subpart D of part
18 III of subchapter A of chapter 61 of such Code is
19 amended by striking the item relating to section
20 6056.

21 (5) Section 1513 of the Patient Protection and
22 Affordable Care Act is amended by striking sub-
23 section (c).

24 (d) EFFECTIVE DATES.—

1 (1) IN GENERAL.—Except as otherwise pro-
2 vided in this subsection, the amendments made by
3 this section shall apply to months and other periods
4 beginning after December 31, 2013.

5 (2) REPEAL OF STUDY AND REPORT.—The
6 amendment made by subsection (c)(5) shall take ef-
7 fect on the date of the enactment of this Act.

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