

114TH CONGRESS
1ST SESSION

H. R. 2881

To amend the Internal Revenue Code of 1986 to modify the definition of applicable large employer for purposes of the employer mandate in the Patient Protection and Affordable Care Act.

IN THE HOUSE OF REPRESENTATIVES

JUNE 24, 2015

Mr. MESSER (for himself, Mr. YOUNG of Indiana, Mr. FRANKS of Arizona, and Mr. MEADOWS) 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 modify the definition of applicable large employer for purposes of the employer mandate in the Patient Protection and Affordable Care Act.

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 “Small Business Job
5 Protection Act of 2015”.

6 **SEC. 2. DEFINITION OF APPLICABLE LARGE EMPLOYER.**

7 (a) IN GENERAL.—Section 4980H(c) of the Internal
8 Revenue Code of 1986 is amended—

1 (1) in paragraph (2)(A), by striking “at least
2 50” and inserting “at least 100”; and

3 (2) in paragraph (2)(B), by striking “50” each
4 place it occurs and inserting “100”.

5 (b) EFFECTIVE DATE.—The amendments made by
6 subsection (a) shall take effect as if included in the
7 amendments made by section 1513 of the Patient Protec-
8 tion and Affordable Care Act.

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