114TH CONGRESS
2D SESSION

H. R. 6215

To amend the Internal Revenue Code of 1986 to exempt from the individual health insurance mandate certain low-income individuals residing in States that have not elected the Medicaid expansion under the Patient Protection and Affordable Care Act.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 28, 2016

Mr. VEASEY 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 exempt from the individual health insurance mandate certain low-income individuals residing in States that have not elected the Medicaid expansion under the Patient Protection and Affordable Care Act.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ‘‘Medicaid Gap Relief Act of 2016’’.

SEC. 2. EXEMPTION FROM THE INDIVIDUAL MANDATE FOR CERTAIN LOW-INCOME INDIVIDUALS RESIDING IN NON-MEDICAID-EXPANSION STATES.

(a) IN GENERAL.—Section 5000A(d) of the Internal Revenue Code of 1986 is amended—

(1) in paragraph (1), by striking "or (4)" and inserting "(4), or (5)", and

(2) by adding at the end the following new paragraph:

"(5) CERTAIN LOW-INCOME INDIVIDUALS IN NON-MEDICAID-EXPANSION STATES.—Such term shall not include an individual for any month during which the individual—

"(A) is described in section 1902(a)(10)(A)(i)(VIII) of the Social Security Act, and

"(B) resides in a State that has not, for such month, made medical assistance available to the individuals described in such section under the State plan under title XIX of such Act (or under a waiver of such plan under section 1115 of such Act).".

(b) EFFECTIVE DATE.—The amendments made by this section shall apply with respect to taxable years beginning after December 31, 2016.

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