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II

114TH CONGRESS
1ST SESSION

S. 1415

To amend the Internal Revenue Code of 1986 to modify the definition of large employer for purposes of applying the employer mandate.

IN THE SENATE OF THE UNITED STATES

MAY 21, 2015

Ms. HEITKAMP (for herself and Mr. KING) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to modify the definition of large employer for purposes of applying the employer mandate.

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 ''Small Business Stability Act''.

SEC. 2. MODIFICATION OF LARGE EMPLOYER DEFINITION FOR PURPOSES OF THE EMPLOYER MANDATE.

(a) IN GENERAL.—Paragraph (2) of section 4980H(c) of the Internal Revenue Code of 1986 is amended—

(1) in subparagraph (A), by striking "50 full-time employees" and inserting "101 full-time employees"; and

(2) in subparagraph (B)—

(A) in clause (i)—

(i) by striking "50 full-time employees" each place it appears and inserting "100 full-time employees"; and

(ii) in subclause (II), by striking "in excess of 50" and inserting "in excess of 100"; and

(B) by adding at the end the following:

"(iii) ELIGIBLE TO PURCHASE IN SMALL GROUP MARKET.—

"(I) IN GENERAL.—This section shall not apply to a small employer that is eligible to purchase a qualified health plan in the small group health insurance market.

"(II) DEFINITIONS.—In this clause, the terms 'small employer' and 'small group market' shall have the meanings given such terms in section 1304 of the Patient Protection and Affordable Care Act.".

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to months beginning after December 31, 2013.

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