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114TH CONGRESS
1ST SESSION

S. 157

To repeal the medical device tax and the employer and individual responsibility requirements of the Patient Protection and Affordable Care Act.

IN THE SENATE OF THE UNITED STATES

JANUARY 13, 2015

Mr. CASSIDY introduced the following bill; which was read twice and referred to the Committee on Finance

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A BILL

To repeal the medical device tax and the employer and individual responsibility requirements of 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 "No Obamacare Mandate Act".

SEC. 2. REPEAL OF MEDICAL DEVICE EXCISE TAX.

(a) IN GENERAL.—Chapter 32 of the Internal Revenue Code of 1986 is amended by striking subchapter E.

(b) CONFORMING AMENDMENTS.—

(1) Subsection (a) of section 4221 of the Internal Revenue Code of 1986 is amended by striking the last sentence.

(2) Paragraph (2) of section 6416(b) of such Code is amended by striking the last sentence.

(c) CLERICAL AMENDMENT.—The table of subchapter for chapter 32 of the Internal Revenue Code of 1986 is amended by striking the item related to subchapter E.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to sales after December 31, 2012.

SEC. 3. REPEAL OF INDIVIDUAL RESPONSIBILITY REQUIREMENT.

Sections 1501 and 1502 and subsections (a), (b), (c), and (d) of section 10106 of the Patient Protection and Affordable Care Act (and the amendments made by such sections and subsections) are repealed and the Internal Revenue Code of 1986 shall be applied and administered as if such provisions and amendments had never been enacted.

SEC. 4. REPEAL OF EMPLOYER RESPONSIBILITY REQUIREMENT.

Sections 1513 and 1514 and subsections (e), (f), and (g) of section 10106 of the Patient Protection and Affordable Care Act (and the amendments made by such sections and subsections) are repealed and the Internal Revenue Code of 1986 shall be applied and administered as if such provisions and amendments had never been enacted.

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