

113TH CONGRESS
2^D SESSION

H. R. 4133

To amend the Internal Revenue Code of 1986 to expand the credit period for which an employer is eligible for the credit for employee health insurance expenses of small employers.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 28, 2014

Mr. MURPHY of Florida (for himself, Mr. PETERS of California, Mr. GARCIA, Mr. DELANEY, and Ms. SINEMA) 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 expand the credit period for which an employer is eligible for the credit for employee health insurance expenses of small employers.

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 Attrac-
5 tion and Retention Act of 2014”.

1 **SEC. 2. EXPANSION OF CREDIT PERIOD FOR WHICH AN EM-**
2 **EMPLOYER IS ELIGIBLE FOR THE CREDIT FOR**
3 **EMPLOYEE HEALTH INSURANCE EXPENSES**
4 **OF SMALL EMPLOYERS.**

5 (a) **IN GENERAL.**—Section 45R(e)(2) of the Internal
6 Revenue Code of 1986 is amended by striking “2-consecu-
7 tive-taxable year period” and inserting “3-consecutive-tax-
8 able year period”.

9 (b) **CONFORMING AMENDMENT.**—Section 45R(i) of
10 the Internal Revenue Code of 1986 is amended by striking
11 “2-year limit on the credit period” and inserting “3-year
12 limit on the credit period”.

13 (c) **EFFECTIVE DATE.**—The amendment made by
14 subsection (a) shall apply to amounts paid or incurred in
15 taxable years beginning after December 31, 2014.

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