

113TH CONGRESS
2D SESSION

S. 2106

To amend the Internal Revenue Code of 1986 to provide that the individual health insurance mandate not apply until the employer health insurance mandate is enforced without exceptions.

IN THE SENATE OF THE UNITED STATES

MARCH 11, 2014

Mrs. FISCHER (for herself, Ms. AYOTTE, Mr. BARRASSO, Mr. BOOZMAN, Mr. COATS, Mr. COCHRAN, Mr. INHOFE, Mr. JOHANNIS, Mr. ROBERTS, Mr. VITTER, Mr. WICKER, and Mr. JOHNSON of Wisconsin) 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 provide that the individual health insurance mandate not apply until the employer health insurance mandate is enforced without exceptions.

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 “Freeing Americans
5 from Inequitable Requirements Act of 2014” or the
6 “FAIR Act of 2014”.

1 **SEC. 2. FINDINGS; PURPOSE.**

2 (a) FINDINGS.—Congress finds the following:

3 (1) Since the passage of the Patient Protection
4 and Affordable Care Act (hereafter referred to as
5 “PPACA”), the Administration—through the De-
6 partment of Health and Human Services and the
7 Department of the Treasury—has unilaterally de-
8 layed or changed PPACA at least eighteen times.

9 (2) On July 2, 2013, the Administration de-
10 layed until 2015 the PPACA requirement that em-
11 ployers with at least 50 full-time equivalent employ-
12 ees provide health coverage for their full-time work-
13 ers or risk paying a penalty to the Internal Revenue
14 Service.

15 (3) On February 10, 2014, the Administration
16 once again delayed the PPACA requirement until
17 2016 for employers with between 50 and 99 full-
18 time equivalent employees to provide qualified health
19 insurance to their employees.

20 (4) The Administration lacks the authority to
21 unilaterally change statutorily defined dates in order
22 to delay the implementation of any provision of
23 PPACA.

24 (5) If the Administration continues to suspend
25 the penalties for businesses absent any statutory au-

1 thority, then the penalties for all Americans should
2 be suspended on the basis of fundamental fairness.

3 (b) PURPOSE.—The purpose of this Act is to require
4 the suspension of the enforcement of penalties associated
5 with the individual mandate should the Administration
6 unilaterally announce a suspension of the enforcement of
7 penalties for any component of the employer mandate.

8 **SEC. 3. INDIVIDUAL HEALTH INSURANCE MANDATE DE-**
9 **LAYED UNTIL EMPLOYER HEALTH INSUR-**
10 **ANCE MANDATE ENFORCED WITHOUT EXCEP-**
11 **TIONS.**

12 (a) IN GENERAL.—Section 5000A of the Internal
13 Revenue Code of 1986 is amended by adding at the end
14 the following new subsection:

15 “(h) DELAY UNTIL EMPLOYER HEALTH INSURANCE
16 MANDATE ENFORCED WITHOUT EXCEPTIONS.—This sec-
17 tion shall not apply with respect to any month which be-
18 gins before the date on which the Secretary submits to
19 Congress a certification that section 4980H is being ap-
20 plied and administered without any administratively cre-
21 ated exceptions.”.

22 (b) EFFECTIVE DATE.—The amendment made by
23 this section shall apply to months beginning after Decem-
24 ber 31, 2013.

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