

113TH CONGRESS
2D SESSION

S. 2168

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

MARCH 27, 2014

Ms. HEITKAMP (for herself, Ms. LANDRIEU, Mr. WARNER, Mr. BEGICH, Mr. MANCHIN, 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.

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 Sta-
5 bility Act”.

1 **SEC. 2. MODIFICATION OF LARGE EMPLOYER DEFINITION**
2 **FOR PURPOSES OF THE EMPLOYER MAN-**
3 **DATE.**

4 (a) **IN GENERAL.**—Paragraph (2) of section
5 4980H(c) of the Internal Revenue Code of 1986 is amend-
6 ed—

7 (1) by striking “50 full-time employees” each
8 place it appears in subparagraphs (A) and (B)(i)
9 and inserting “100 full-time employees”, and

10 (2) by striking “in excess of 50” in subpara-
11 graph (B)(i)(II) and inserting “in excess of 100”.

12 (b) **EFFECTIVE DATE.**—The amendments made by
13 this section shall apply to months beginning after Decem-
14 ber 31, 2013.

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