

113TH CONGRESS
2D SESSION

S. 2383

To direct the Office of the Actuary of the Centers for Medicare & Medicaid Services and the Comptroller General of the United States to study the impact of the Patient Protection and Affordable Care Act on small businesses.

IN THE SENATE OF THE UNITED STATES

MAY 22, 2014

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

A BILL

To direct the Office of the Actuary of the Centers for Medicare & Medicaid Services and the Comptroller General of the United States to study the impact of the Patient Protection and Affordable Care Act on small businesses.

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 “Certify It Act of
5 2014”.

6 **SEC. 2. STUDY ON IMPACT ON SMALL BUSINESS JOBS.**

7 (a) STUDY AND REPORT.—

1 (1) IN GENERAL.—Not later than 1 year after
2 the date of enactment of this Act, and December 1
3 for each of the 4 consecutive years thereafter, the
4 Comptroller General of the United States, shall con-
5 duct a study on the impact of the Affordable Care
6 Act on small businesses, including—

7 (A) the impact of any increased health in-
8 surance costs resulting from the provisions of
9 such Act on economic indicators (including jobs
10 lost, hours worked per employee, and any re-
11 sulting loss of wages); and

12 (B) the impact of section 4980H of the In-
13 ternal Revenue Code of 1986 (relating to
14 shared responsibility for employers regarding
15 health coverage) on economic indicators, includ-
16 ing any jobs lost.

17 (2) REPORT.—The Comptroller General of the
18 United States, using data from the Office of the Ac-
19 tuary, Centers for Medicare & Medicaid Services,
20 under section 3 and economic indicators data from
21 other Federal agencies, shall submit to the appro-
22 priate committees of Congress a report on the study
23 conducted under paragraph (1).

24 (b) APPROPRIATE COMMITTEES OF CONGRESS.—For
25 purposes of this section, the term “appropriate committees

1 of Congress” means the Committee on Ways and Means,
2 the Committee on Education and the Workforce, the Com-
3 mittee on Energy and Commerce, and the Small Business
4 Committee of the House of Representatives and the Com-
5 mittee on Finance, the Committee on Health, Education,
6 Labor, and Pensions, and the Small Business and Entre-
7 preneurship Committee of the Senate.

8 (c) DEFINITIONS.—For purposes of this Act:

9 (1) AFFORDABLE CARE ACT.—The term “Af-
10 fordable Care Act” means the Patient Protection
11 and Affordable Care Act (Public Law 111–148) and
12 title I and subtitle B of title II of the Health Care
13 and Education Reconciliation Act of 2010 (Public
14 Law 111–152).

15 (2) SMALL BUSINESS.—The term “small busi-
16 ness” means an employer with 250 or fewer employ-
17 ees.

18 **SEC. 3. STUDY ON IMPACT ON SMALL BUSINESS HEALTH**

19 **INSURANCE.**

20 (a) STUDY AND REPORT.—

21 (1) IN GENERAL.—Not later than 1 year after
22 the date of the enactment of this Act, and December
23 1 for each of the 4 consecutive years thereafter, the
24 Office of the Actuary, Centers for Medicare & Med-
25 icaid Services, shall conduct a study on the impact

1 of the Affordable Care Act on small group health in-
2 surance costs, including—

3 (A) the impact of requirements and bene-
4 fits pursuant to such Act on the small group
5 health insurance market, including community
6 rating requirements, minimum actuarial value
7 requirements, requirements to provide for es-
8 sential health benefits described in section
9 1302(b) of the Patient Protection and Afford-
10 able Care Act (42 U.S.C. 18022(b)), require-
11 ments related to cost-sharing, the prohibition
12 on annual and lifetime limits on benefits under
13 section 2711 of the Public Health Service Act
14 (42 U.S.C. 300gg–11), prohibitions on cost-
15 sharing requirements for preventive services,
16 and the extension of dependent coverage under
17 section 2714 of the Public Health Service Act
18 (42 U.S.C. 300gg–14); and

19 (B) the impact of new taxes and fees on
20 the small group health insurance market costs,
21 including the fee imposed under section 9010 of
22 the Patient Protection and Affordable Care Act
23 (relating to imposition of annual fee on health
24 insurance providers), the transitional reinsur-
25 ance program contributions, the fees imposed

1 under subchapter B of chapter 34 of the Inter-
2 nal Revenue Code of 1986 (relating to the Pa-
3 tient Centered Outcome Research Institute
4 fees), and Exchange assessments or user fees.

5 (2) REPORT.—The Office of the Actuary, Cen-
6 ters for Medicare & Medicaid Services, in consulta-
7 tion with the Comptroller General for purposes of
8 verifying the methodology, assumptions, validity, and
9 reasonableness of the data used by the Actuary,
10 shall submit to the appropriate committees of Con-
11 gress a report on the study conducted under para-
12 graph (1).

13 (b) APPROPRIATE COMMITTEES OF CONGRESS.—For
14 purposes of this section, the term “appropriate committees
15 of Congress” means the Committee on Ways and Means,
16 the Committee on Education and the Workforce, the Com-
17 mittee on Energy and Commerce, and the Small Business
18 Committee of the House of Representatives and the Com-
19 mittee on Finance, the Committee on Health, Education,
20 Labor, and Pensions, and the Small Business and Entre-
21 preneurship Committee of the Senate.

1 **SEC. 4. ONE-YEAR DELAY FOR EMPLOYER MANDATE IN**
2 **CASE OF NEGATIVE IMPACT ON SMALL BUSI-**
3 **NESS.**

4 (a) **IN GENERAL.**—If the Comptroller General of the
5 United States or the Office of the Actuary, Centers for
6 Medicare & Medicaid Services, determines in any report
7 submitted under section 2 or 3 that the Affordable Care
8 Act has caused net employment loss amongst small busi-
9 nesses or caused small group health insurance costs to
10 rise, section 4980H of the Internal Revenue Code of 1986
11 shall not apply for months beginning during the 1-year
12 period beginning on the date of the submission of such
13 report.

14 (b) **FAILURE TO SUBMIT.**—If the Comptroller Gen-
15 eral of the United States or the Office of the Actuary,
16 Centers for Medicare & Medicaid Services, fails to submit
17 a report in accordance with the timelines specified in this
18 Act, section 4980H of the Internal Revenue Code of 1986
19 shall not apply the following calendar year.

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