

Union Calendar No. 507

114TH CONGRESS
2^D SESSION

H. R. 3080

[Report No. 114–656]

To amend the Internal Revenue Code of 1986 to provide an exception to the employer health insurance mandate for Indian tribal governments and tribally owned businesses.

IN THE HOUSE OF REPRESENTATIVES

JULY 15, 2015

Mrs. NOEM (for herself and Mr. ZINKE) introduced the following bill; which was referred to the Committee on Ways and Means

JULY 5, 2016

Additional sponsors: Mr. COLE, Mr. PETERSON, Mr. ASHFORD, Mr. CRAMER, Mr. LUCAS, Mr. MULLIN, Mr. SMITH of Missouri, Mr. RUSSELL, Mr. KLINE, Mr. MCHENRY, Mr. COOK, Mr. CALVERT, Mr. DENHAM, Mr. BENISHEK, Mr. AMODEI, Mr. RENACCI, Mr. NUNES, Mr. SIMPSON, Mr. PAULSEN, Ms. JENKINS of Kansas, Mr. REED, Mr. BUCHANAN, Mr. KELLY of Pennsylvania, Mr. SMITH of Nebraska, Mr. LONG, and Mr. MEEHAN

JULY 5, 2016

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italic*]

[For text of introduced bill, see copy of bill as introduced on July 15, 2015]

A BILL

To amend the Internal Revenue Code of 1986 to provide an exception to the employer health insurance mandate for Indian tribal governments and tribally owned 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 “Tribal Employment and*
 5 *Jobs Protection Act”.*

6 **SEC. 2. EXCEPTION TO EMPLOYER HEALTH INSURANCE**
 7 **MANDATE FOR INDIAN TRIBAL GOVERN-**
 8 **MENTS AND TRIBALLY OWNED BUSINESSES.**

9 *(a) IN GENERAL.—Section 4980H(c)(2) of the Internal*
 10 *Revenue Code of 1986 is amended by adding at the end*
 11 *the following new subparagraph:*

12 *“(G) EXCEPTION FOR INDIAN TRIBAL GOV-*
 13 *ERNMENTS AND TRIBALLY OWNED BUSI-*
 14 *NESSES.—*

15 *“(i) IN GENERAL.—The term ‘applica-*
 16 *ble large employer’ shall not include any*
 17 *tribal employer.*

18 *“(ii) TRIBAL EMPLOYER.—For pur-*
 19 *poses of this subparagraph, the term ‘tribal*
 20 *employer’ means—*

21 *“(I) any Indian tribal govern-*
 22 *ment (as defined in section*
 23 *7701(a)(40)) or subdivision thereof, or*
 24 *any agency or instrumentality of ei-*
 25 *ther,*

1 “(II) any tribal organization (as
2 defined in section 4(l) of the Indian
3 Self-Determination and Education As-
4 sistance Act (25 U.S.C. 450b(l))),

5 “(III) any corporation if more
6 than 50 percent (determined by vote
7 and value) of the outstanding stock of
8 such corporation is owned, directly or
9 indirectly, by any entity described in
10 subclause (I) or (II), and

11 “(IV) any partnership if more
12 than 50 percent of the value of the cap-
13 ital and profits interests are owned, di-
14 rectly or indirectly, by any entity de-
15 scribed in subclause (I) or (II).”.

16 (b) *EFFECTIVE DATE.*—The amendment made by this
17 section shall apply to months beginning after December 31,
18 2015.

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