..... (Original Signature of Member)

114TH CONGRESS 1ST SESSION



To amend the Internal Revenue Code of 1986 to repeal the excise tax on high cost employer-sponsored health coverage.

IN THE HOUSE OF REPRESENTATIVES

Mr. COURTNEY introduced the following bill; which was referred to the Committee on _____

A BILL

- To amend the Internal Revenue Code of 1986 to repeal the excise tax on high cost employer-sponsored health coverage.
 - 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 "Middle Class Health
- 5 Benefits Tax Repeal Act of 2015".

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SEC. 2. REPEAL OF EXCISE TAX ON HIGH COST EMPLOYER SPONSORED HEALTH COVERAGE.

(a) IN GENERAL.—Chapter 43 of the Internal Revenue Code of 1986 is amended by striking section 4980I.
(b) CONFORMING AMENDMENT.—Section 6051 of
such Code is amended by adding at the end the following:
"(g) APPLICABLE EMPLOYER-SPONSORED COV8 ERAGE.—For purposes of subsection (a)(14)—

9 "(1) IN GENERAL.—The term 'applicable em-10 ployer-sponsored coverage' means, with respect to 11 any employee, coverage under any group health plan 12 made available to the employee by an employer 13 which is excludable from the employee's gross in-14 come under section 106, or would be so excludable 15 if it were employer-provided coverage (within the 16 meaning of such section 106).

17 "(2) EXCEPTIONS.—The term 'applicable em18 ployer-sponsored coverage' shall not include—

19 "(A) any coverage (whether through insur20 ance or otherwise) described in section
21 9832(c)(1) (other than subparagraph (G) there22 of) or for long-term care, or

23 "(B) any coverage under a separate policy,
24 certificate, or contract of insurance which pro25 vides benefits substantially all of which are for
26 treatment of the mouth (including any organ or

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structure within the mouth) or for treatment of
 the eye, or

3 "(C) any coverage described in section
4 9832(c)(3) the payment for which is not exclud5 able from gross income and for which a deduc6 tion under section 162(l) is not allowable.

7 "(3) COVERAGE INCLUDES EMPLOYEE PAID
8 PORTION.—Coverage shall be treated as applicable
9 employer-sponsored coverage without regard to
10 whether the employer or employee pays for the cov11 erage.

12 (4)Self-employed individual.—In the 13 case of an individual who is an employee within the 14 meaning of section 401(c)(1), coverage under any 15 group health plan providing health insurance cov-16 erage shall be treated as applicable employer-spon-17 sored coverage if a deduction is allowable under sec-18 tion 162(l) with respect to all or any portion of the 19 cost of the coverage.

20 "(5) GOVERNMENTAL PLANS INCLUDED.—Ap21 plicable employer-sponsored coverage shall include
22 coverage under any group health plan established
23 and maintained primarily for its civilian employees
24 by the Government of the United States, by the gov25 ernment of any State or political subdivision thereof,

or by any agency or instrumentality of any such gov ernment.

3 "(6) EMPLOYEE.—The term 'employee' includes
4 any former employee, surviving spouse, or other pri5 mary insured individual.".

6 (c) CLERICAL AMENDMENT.—The table of sections
7 for chapter 43 of such Code is amended by striking the
8 item relating to section 4980I.

9 (d) EFFECTIVE DATE.—The amendments made by
10 this section shall apply to taxable years beginning after
11 December 31, 2017.