

AMENDMENT NO. _____ Calendar No. _____

Purpose: To amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act.

IN THE SENATE OF THE UNITED STATES—113th Cong., 2d Sess.

H. R. 3979

To amend the Internal Revenue Code of 1986 to ensure that emergency services volunteers are not taken into account as employees under the shared responsibility requirements contained in the Patient Protection and Affordable Care Act.

Referred to the Committee on _____ and
ordered to be printed

Ordered to lie on the table and to be printed

AMENDMENT intended to be proposed by Mr. BLUNT

Viz:

1 At the end, add the following:

1 **SEC. ____ . EMPLOYEES WITH HEALTH COVERAGE UNDER**
2 **TRICARE OR THE VETERANS ADMINISTRA-**
3 **TION MAY BE EXEMPTED FROM EMPLOYER**
4 **MANDATE UNDER PATIENT PROTECTION AND**
5 **AFFORDABLE CARE ACT.**

6 (a) IN GENERAL.—Section 4980H(c)(2) of the Inter-
7 nal Revenue Code is amended by adding at the end the
8 following:

9 “(F) EXEMPTION FOR HEALTH COVERAGE
10 UNDER TRICARE OR THE VETERANS ADMINIS-
11 TRATION.—Solely for purposes of determining
12 whether an employer is an applicable large em-
13 ployer under this paragraph for any month, an
14 employer may elect not to take into account for
15 a month as an employee any individual who, for
16 such month, has medical coverage under—

17 “(i) chapter 55 of title 10, United
18 States Code, including coverage under the
19 TRICARE program, or

20 “(ii) under a health care program
21 under chapter 17 or 18 of title 38, United
22 States Code, as determined by the Sec-
23 retary of Veterans Affairs, in coordination
24 with the Secretary of Health and Human
25 Services and the Secretary.”.

1 (b) **EFFECTIVE DATE.**—The amendment made by
2 subsection (a) shall apply to months beginning after De-
3 cember 31, 2013.