

114TH CONGRESS
1ST SESSION

S. _____

To amend the Internal Revenue Code of 1986 to exempt Indian tribal governments and other tribal entities from the employer health coverage mandate.

IN THE SENATE OF THE UNITED STATES

Mr. DAINES (for himself and Mr. THUNE) introduced the following bill; which was read twice and referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to exempt Indian tribal governments and other tribal entities from the employer health coverage 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 “Tribal Employment
5 and Jobs Protection Act”.

1 **SEC. 2. EXEMPTION OF INDIAN TRIBAL GOVERNMENTS**
2 **FROM EMPLOYER MANDATE.**

3 (a) IN GENERAL.—Paragraph (2) of section
4 4980H(c) of the Internal Revenue Code of 1986 is amend-
5 ed by adding at the end the following new subparagraph:

6 “(F) CERTAIN INDIAN EMPLOYERS.—The
7 term ‘applicable large employer’ does not in-
8 clude—

9 “(i) any Indian tribal government (as
10 defined in section 7701(a)(40)), a subdivi-
11 sion of an Indian tribal government (deter-
12 mined in accordance with section 7871(d)),
13 or an agency or instrumentality of an In-
14 dian tribal government or subdivision
15 thereof,

16 “(ii) any tribal organization (as de-
17 fined in section 4(l) of the Indian Self-De-
18 termination and Education Assistance
19 Act),

20 “(iii) any corporation if more than 50
21 percent (determined by vote and value) of
22 the outstanding stock of such corporation
23 is owned, directly or indirectly, by any en-
24 tity described in subclause (i) or (ii), or

25 “(iv) any partnership if more than 50
26 percent of the value of the capital and

1 profits interests of such partnership are
2 owned, directly or indirectly, by any entity
3 described in subclause (i) or (ii).”.

4 (b) EFFECTIVE DATE.—The amendment made by
5 this section shall apply to calendar years beginning after
6 December 31, 2014