	CONGRESS S.
То а	amend the Internal Revenue Code of 1986 to retroactively repeal the individual mandate for health insurance.
Ι	N THE SENATE OF THE UNITED STATES
Mr. D	AINES introduced the following bill; which was read twice and referred to the Committee on
	A BILL  nend the Internal Revenue Code of 1986 to retroactively repeal the individual mandate for health insurance.
1	Be it enacted by the Senate and House of Representa-
2 <i>ti</i>	ves of the United States of America in Congress assembled,
3 <b>s</b> ı	ECTION 1. SHORT TITLE.
4	This Act may be cited as the "Repeal and Refund
5 A	et".
6 sı	EC. 2. REPEAL OF INDIVIDUAL MANDATE.
7	(a) Repeal of Requirement to Maintain Min-
8 17	IUM ESSENTIAL COVERAGE.—
9	(1) IN GENERAL—The Internal Revenue Code

of 1986 is amended by striking chapter 48.

10

(2) Conforming amendments.—
(A) AMENDMENTS RELATED TO THE IN-
TERNAL REVENUE CODE OF 1986.—
(i) Section 36B of the Internal Rev-
enue Code of 1986 is amended by redesig-
nating subsection (g) as subsection (h) and
by inserting after subsection (g) the fol-
lowing new subsection:
"(g) Minimum Essential Coverage.—For pur-
poses of this section—
"(1) In general.—The term 'minimum essen-
tial coverage' means any of the following:
"(A) GOVERNMENT SPONSORED PRO-
GRAMS.—Coverage under—
"(i) the Medicare program under part
A of title XVIII of the Social Security Act,
"(ii) the Medicaid program under title
XIX of the Social Security Act,
"(iii) the CHIP program under title
XXI of the Social Security Act,
"(iv) medical coverage under chapter
55 of title 10, United States Code, includ-
ing coverage under the TRICARE pro-
gram,

1	"(v) a health care program under
2	chapter 17 or 18 of title 38, United States
3	Code, as determined by the Secretary of
4	Veterans Affairs, in coordination with the
5	Secretary of Health and Human Services
6	and the Secretary,
7	"(vi) a health plan under section
8	2504(e) of title 22, United States Code
9	(relating to Peace Corps volunteers), or
10	"(vii) the Nonappropriated Fund
11	Health Benefits Program of the Depart-
12	ment of Defense, established under section
13	349 of the National Defense Authorization
14	Act for Fiscal Year 1995 (Public Law
15	103–337; 10 U.S.C. 1587 note).
16	"(B) Employer-sponsored plan.—Cov-
17	erage under an eligible employer-sponsored
18	plan.
19	"(C) Plans in the individual mar-
20	Ket.—Coverage under a health plan offered in
21	the individual market within a State.
22	"(D) Grandfathered health plan.—
23	Coverage under a grandfathered health plan.
24	"(E) OTHER COVERAGE.—Such other
25	health benefits coverage, such as a State health

1	benefits risk pool, as the Secretary of Health
2	and Human Services, in coordination with the
3	Secretary, recognizes for purposes of this sub-
4	section.
5	"(2) Eligible employer-sponsored plan.—
6	The term 'eligible employer-sponsored plan' means,
7	with respect to any employee, a group health plan or
8	group health insurance coverage offered by an em-
9	ployer to the employee which is—
10	"(A) a governmental plan (within the
11	meaning of section 2791(d)(8) of the Public
12	Health Service Act), or
13	"(B) any other plan or coverage offered in
14	the small or large group market within a State.
15	Such term shall include a grandfathered health plan
16	described in paragraph (1)(D) offered in a group
17	market.
18	"(3) Excepted benefits not treated as
19	MINIMUM ESSENTIAL COVERAGE.—The term 'min-
20	imum essential coverage' shall not include health in-
21	surance coverage which consists of coverage of ex-
22	cepted benefits—
23	"(A) described in paragraph (1) of sub-
24	section (c) of section 2791 of the Public Health
25	Service Act; or

1	"(B) described in paragraph (2), (3), or
2	(4) of such subsection if the benefits are pro-
3	vided under a separate policy, certificate, or
4	contract of insurance.
5	"(4) Individuals residing outside united
6	STATES OR RESIDENTS OF TERRITORIES.—Any ap-
7	plicable individual shall be treated as having min-
8	imum essential coverage for any month—
9	"(A) if such month occurs during any pe-
10	riod described in subparagraph (A) or (B) of
11	section 911(d)(1) which is applicable to the in-
12	dividual, or
13	"(B) if such individual is a bona fide resi-
14	dent of any possession of the United States (as
15	determined under section 937(a)) for such
16	month.
17	"(5) Insurance-related terms.—Any term
18	used in this section which is also used in title I of
19	the Patient Protection and Affordable Care Act shall
20	have the same meaning as when used in such title.".
21	(ii) Section $36B(c)(2)(B)$ of such
22	Code is amended to read as follows:
23	"(B) Exception for minimum essen-
24	TIAL COVERAGE.—The term 'coverage month'
25	shall not include any month with respect to an

1	individual if for such month the individual is el-
2	igible for minimum essential coverage other
3	than eligibility for coverage described in sub-
4	section (g)(1)(C) (relating to coverage in the in-
5	dividual market).".
6	(iii) Clauses (i)(I) and (ii) of section
7	36B(e)(2)(C) of such Code are each
8	amended by striking "section 5000A(f)(2)"
9	and inserting "subsection (g)(2)".
10	(iv)(I) Subclause (II) of section
11	36B(e)(2)(C)(i) of such Code is amended
12	by striking "(within the meaning of section
13	5000A(e)(1)(B))".
14	(II) Paragraph (2) of section 36B(c)
15	of such Code is amended by adding at the
16	end the following new subparagraph:
17	"(D) REQUIRED CONTRIBUTION.—For
18	purposes of subparagraph $(C)(i)(II)$ , the term
19	'required contribution' means—
20	"(i) in the case of an individual eligi-
21	ble to purchase minimum essential cov-
22	erage consisting of coverage through an el-
23	igible-employer-sponsored plan, the portion
24	of the annual premium which would be
25	paid by the individual (without regard to

1	whether paid through salary reduction or
2	otherwise) for self-only coverage, or
3	"(ii) in the case of an individual eligi-
4	ble only to purchase minimum essential
5	coverage described in subsection $(g)(1)(C)$ ,
6	the annual premium for the lowest cost
7	bronze plan available in the individual
8	market through the Exchange in the State
9	in the rating area in which the individual
10	resides (without regard to whether the in-
11	dividual purchased a qualified health plan
12	through the Exchange), reduced by the
13	amount of the credit allowable under sub-
14	section (a) for the taxable year (deter-
15	mined as if the individual was covered by
16	a qualified health plan offered through the
17	Exchange for the entire taxable year).".
18	(v) Section $162(m)(6)(C)(i)$ of such
19	Code is amended by striking "section
20	5000 A(f)" and inserting "section $36 B(g)$ ".
21	(vi) Subsections (a)(1) and (b)(1) of
22	section 4980H of such Code are each
23	amended by striking "section $5000A(f)(2)$ "
24	and inserting "section 36B(g)(2)".

1	(vii) Section $49801(f)(1)(B)$ of such
2	Code is amended by striking "section
3	5000A(f)" and inserting "section 36B(g)".
4	(viii) Section 6056(b)(2)(b) of such
5	Code is amended by striking "section
6	5000A(f)(2)" and inserting "section
7	36B(g)(2)".
8	(ix) The table of chapters of the In-
9	ternal Revenue Code of 1986 is amended
10	by striking the item relating to chapter 48.
11	(B) Amendments related to the pa-
12	TIENT PROTECTION AND AFFORDABLE CARE
13	ACT.—
14	(i) Section 1251(a)(4)(B)(ii) of the
15	Patient Protection and Affordable Care
16	Act is amended by striking "section
17	500A(f)(2)" and inserting "section
18	36B(g)(2)".
19	(ii) Section 1302(e)(2) of such Act is
20	amended to read as follows:
21	"(2) Individuals eligible for enroll-
22	MENT.—An individual is described in this paragraph
23	for any plan year if the individual has not attained
24	the age of 30 before the beginning of the plan
25	year.".

1	(iii) Section 1311(d)(4) of such Act is
2	amended by striking subparagraph (H).
3	(iv) Section 1312(d)(4) of such Act is
4	amended by striking "section 5000A(f)"
5	and inserting "section 36B(g)".
6	(v) Section 1363(e)(1)(C) of such Act
7	is amended—
8	(I) by striking "section
9	5000A(f)" and inserting "section
10	36B(g)", and
11	(II) by striking "or is eligible for
12	an employer-sponsored plan that is
13	not affordable coverage (as deter-
14	mined under section 5000A(e)(2) of
15	such Code)" and inserting "or who is
16	eligible for an employer-sponsored
17	plan and whose household income for
18	the taxable year described in section
19	1412(b)(1)(B) is less than the amount
20	of gross income specified in section
21	6012(a)(1) of the Internal Revenue
22	Code of 1986 with respect tot he tax-
23	payer".
24	(vi) Section 1332(a)(2)(D) of such
25	Act is amended by striking "36B, 4980H,

1	and 5000A" and inserting "36B and
2	4980H".
3	(vii) Section 1401(c)(1)(A)(iii) of such
4	Act is amended by striking "section
5	5000A(f)" and inserting "section 36B(g)".
6	(viii) Section 1411(a) of such Act is
7	amended—
8	(I) by inserting "and" at the end
9	of paragraph (2),
10	(II) in paragraph (3)—
11	(aa) by striking "and section
12	5000A(e)(2)", and
13	(bb) by striking ", and and
14	inserting a period, and
15	(III) by striking paragraph (4).
16	(ix) Section $1411(b)(4)(C)$ of such
17	Act is amended by striking
18	" $5000A(e)(1)(B)$ " and inserting
19	"36B(e)(2)(D)".
20	(x) Section 1411(b) of such Act is
21	amended by striking paragraph (5).
22	(xi) Section 1411(e)(4)(B) of such Act
23	is amended by striking clause (iv).
24	(C) Other conforming amendments.—
25	Section 2715(b)(3)(G)(i) of the Public Health

1	Service Act is amended by striking "section
2	5000A(f)" and inserting "section 36B(g)".
3	(3) Effective date.—The amendments made
4	by this subsection shall apply to taxable years begin-
5	ning after December 31, 2013.
6	(b) Repeal of Reporting of Health Insurance
7	Coverage.—
8	(1) IN GENERAL.—Part III of subchapter A of
9	chapter 61 of the Internal Revenue Code of 1986 is
10	amended by striking subpart D.
11	(2) Conforming amendments.—
12	(A) Section 6056(d) of the Internal Rev-
13	enue Code of 1986 is amended to read as fol-
14	lows:
15	"(d) Coordination With Other Require-
16	MENTS.—To the maximum extent feasible, the Secretary
17	may provide that any return or statement required to be
18	provided under this section may be provided as part of
19	any return or statement required under section 6051.".
20	(B) Section 6724(d)(1)(B) of such Code is
21	amended by inserting "or" at the end of clause
22	(xxiii), by striking clause (xxiv), and by redesig-
23	nating clause (xxv) as clause (xxiv).
24	(C) Section 6724(d)(2) of such Code is
25	amended by inserting "or" at the end of sub-

1	paragraph (FF), by striking subparagraph
2	(GG), and by redesignating subparagraph (HH)
3	as subparagraph (GG).
4	(D) Subsection (c) of section 1502 of the
5	Patient Protection and Affordable Care Act is
6	repealed.
7	(E) The table of subparts for part III of
8	subchapter A of chapter 61 of the Internal Rev-
9	enue Code of 1986 is amended by striking the
10	item relating to subpart D.
11	(3) Effective date.—The amendments made
12	by this subsection shall apply to calendar years be-
13	ginning after December 31, 2013.
14	(c) Taxpayer Refund Program.—
15	(1) IN GENERAL.—The Secretary of the Treas-
16	ury shall implement a program under which tax-
17	payers who have paid a penalty under section 5000A
18	of the Internal Revenue Code of 1986 for any tax-
19	able year receive 1 payment in refund of all such
20	penalties paid, without regard to whether or not an
21	amended return is filed. Such payment shall be
22	made not later than April 15, 2018.
23	(2) Waiver of statute of limitations.—
24	Solely for purposes of claiming the refund under
25	paragraph (1), the period prescribed by section

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1	6511(a) of the Internal Revenue Code of 1986 with
2	respect to any payment of a penalty under section
3	5000A shall be extended until the date prescribed by
4	law (including extensions) for filing the return of tax
5	for the taxable year that includes December 31,
6	2017.