

Calendar No. 19

114TH CONGRESS
1ST SESSION**H. R. 22****[Report No. 114-3]**

IN THE SENATE OF THE UNITED STATES

JANUARY 7, 2015

Received

JANUARY 8, 2015

Read twice and referred to the Committee on Finance

FEBRUARY 12, 2015

Reported by Mr. HATCH, without amendment

AN ACT

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

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Hire More Heroes Act
3 of 2015”.

4 **SEC. 2. EMPLOYEES WITH HEALTH COVERAGE UNDER**
5 **TRICARE OR THE VETERANS ADMINISTRA-**
6 **TION NOT TAKEN INTO ACCOUNT IN DETER-**
7 **MINING EMPLOYERS TO WHICH THE EM-**
8 **PLOYER MANDATE APPLIES UNDER PATIENT**
9 **PROTECTION AND AFFORDABLE CARE ACT.**

10 (a) IN GENERAL.—Section 4980H(c)(2) of the Inter-
11 nal Revenue Code of 1986 is amended by adding at the
12 end the following:

13 “(F) EXEMPTION FOR HEALTH COVERAGE
14 UNDER TRICARE OR THE VETERANS ADMINIS-
15 TRATION.—Solely for purposes of determining
16 whether an employer is an applicable large em-
17 ployer under this paragraph for any month, an
18 individual shall not be taken into account as an
19 employee for such month if such individual has
20 medical coverage for such month under—

21 “(i) chapter 55 of title 10, United
22 States Code, including coverage under the
23 TRICARE program, or

24 “(ii) under a health care program
25 under chapter 17 or 18 of title 38, United
26 States Code, as determined by the Sec-

1 retary of Veterans Affairs, in coordination
2 with the Secretary of Health and Human
3 Services and the Secretary.”.

4 (b) EFFECTIVE DATE.—The amendment made by
5 subsection (a) shall apply to months beginning after De-
6 cember 31, 2013.

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