

114TH CONGRESS
1ST SESSION

S. 470

To amend the Internal Revenue Code of 1986 to exempt certain educational institutions from the employer health insurance mandate, and for other purposes.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 12, 2015

Mr. THUNE (for himself, Mr. PORTMAN, Mr. GRASSLEY, Ms. AYOTTE, Mr. ROUNDS, and Mr. SCOTT) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to exempt certain educational institutions from the employer health insurance mandate, and for other purposes.

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 “Safeguarding Class-
5 rooms Hurt by ObamaCare’s Obligatory Levies”.

1 **SEC. 2. CERTAIN EDUCATIONAL INSTITUTIONS EXEMPT**
 2 **FROM EMPLOYER HEALTH INSURANCE MAN-**
 3 **DATE.**

4 (a) IN GENERAL.—Section 4980H(c)(2) of the Inter-
 5 nal Revenue Code of 1986 is amended by adding at the
 6 end the following new subparagraph:

7 “(F) EXCEPTION FOR CERTAIN EDU-
 8 CATIONAL INSTITUTIONS.—The term ‘applicable
 9 large employer’ shall not include—

10 “(i) any elementary school or sec-
 11 ondary school (as such terms are defined
 12 in section 9101 of the Elementary and
 13 Secondary Education Act of 1965),

14 “(ii) any local educational agency or
 15 State educational agency (as such terms
 16 are defined in section 9101 of such Act),
 17 and

18 “(iii) any institution of higher edu-
 19 cation (as such term is defined in section
 20 102 of the Higher Education Act of
 21 1965).”.

22 (b) EFFECTIVE DATE.—The amendment made by
 23 this section shall apply to months beginning after Decem-
 24 ber 31, 2014.

25 **SEC. 3. STUDY OF IMPACT ON EDUCATION.**

26 The Secretary of Education shall—

1 (1) study the impact of the employer health in-
2 surance mandate under section 4980H of the Inter-
3 nal Revenue Code of 1986 as in effect on the day
4 before the date of enactment of this Act and the im-
5 pact of such mandate as in effect on the day after
6 the date of enactment of this Act—

7 (A) in coordination with the national as-
8 sessment of title I under section 1501 of the
9 Elementary and Secondary Education Act of
10 1965 (20 U.S.C. 6491), the ability of State
11 educational agencies, local educational agencies,
12 elementary schools, and secondary schools to
13 meet the purposes of title I of the Elementary
14 and Secondary Education Act of 1965 (20
15 U.S.C. 6301 et seq.); and

16 (B) in coordination with the annual data
17 collection conducted through the Integrated
18 Postsecondary Education Data System de-
19 scribed in section 132(i)(4) of the Higher Edu-
20 cation Act of 1965 (20 U.S.C. 1015a(i)(4)), the
21 ability of institutions of higher education to
22 maintain academic programs; and

23 (2) not later than one year after the date of the
24 enactment of this Act, submit separate written re-
25 ports to Congress with respect to the studies con-

- 1 ducted under subparagraphs (A) and (B) of para-
- 2 graph (1).

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