

115TH CONGRESS
1ST SESSION

H. R. 2516

To amend the Internal Revenue Code of 1986 to waive the individual mandate in areas with no Exchange plans.

IN THE HOUSE OF REPRESENTATIVES

MAY 18, 2017

Mr. YOUNG of Iowa (for himself, Mr. KING of Iowa, and Mr. BLUM) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to waive the individual mandate in areas with no Exchange plans.

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 “Freedom from the
5 ACA Tax Penalty Act”.

6 **SEC. 2. WAIVER OF INDIVIDUAL MANDATE IN AREAS WITH**
7 **NO EXCHANGE PLANS.**

8 (a) IN GENERAL.—Section 5000A(d)(1) of the Inter-
9 nal Revenue Code of 1986 is amended by striking “or (4)”
10 and inserting “(4), or (5)”.

1 (b) INDIVIDUALS RESIDING IN EXEMPTED AREAS.—
2 Section 5000A(d) of such Code is amended by adding at
3 the end the following new paragraph:

4 “(5) INDIVIDUALS RESIDING IN EXEMPTED
5 AREAS.—For purposes of months beginning after
6 December 31, 2017, such term shall not include an
7 individual who resides in a rating area in which the
8 Secretary of Health and Human Services certifies
9 for purposes of this section that no qualified health
10 plans are offered through an Exchange established
11 under section 1311 of the Patient Protection and
12 Affordable Care Act.”.

13 (c) EFFECTIVE DATE.—The amendments made by
14 this section shall apply to taxable and plan years begin-
15 ning after December 31, 2017.

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