

112TH CONGRESS  
2D SESSION

# H. R. 6334

To provide that the individual mandate under the Patient Protection and Affordable Care Act shall not be construed as a tax.

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## IN THE HOUSE OF REPRESENTATIVES

AUGUST 2, 2012

Mr. LABRADOR (for himself, Mr. SENSENBRENNER, Mr. ROE of Tennessee, Ms. BUERKLE, and Mr. BARTLETT) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To provide that the individual mandate under the Patient Protection and Affordable Care Act shall not be construed as a tax.

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. FINDINGS.**

4 Congress finds that on June 28, 2012, the Supreme  
5 Court ruled that the individual mandate imposed by sec-  
6 tion 1501 of the Patient Protection and Affordable Care  
7 Act (Public Law 111–148) and amended by section 10106  
8 of such Act and sections 1002 and 1004 of the Health  
9 Care and Education Reconciliation Act of 2010 (Public

1 Law 111–152), has certain functional characteristics of a  
2 tax and could be sustained as an exercise of Congress’s  
3 power to tax under article I, section 8, clause 1 of the  
4 Constitution.

5 **SEC. 2. CLASSIFICATION OF INDIVIDUAL MANDATE AS NON-**  
6 **TAX.**

7 (a) IN GENERAL.—Section 1501 of the Patient Pro-  
8 tection and Affordable Care Act (Public Law 111–148)  
9 is amended by adding at the end the following new sub-  
10 section:

11 “(e) RULE OF CONSTRUCTION.—Nothing in the  
12 amendments made by this section shall be construed as  
13 imposing any tax or as an exercise of any power of Con-  
14 gress enumerated in article I, section 8, clause 1 of, or  
15 the 16th amendment to, the Constitution.”.

16 (b) EFFECTIVE DATE.—The amendment made by  
17 this section shall apply as if included in the enactment  
18 of section 1501 of the Patient Protection and Affordable  
19 Care Act.

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