

114TH CONGRESS
1ST SESSION

S. 432

To amend the Internal Revenue Code of 1986 to exempt certain small businesses from the employer health insurance mandate and to modify the definition of full-time employee for purposes of such mandate.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 10, 2015

Mr. ENZI (for himself, Mr. THUNE, Mr. BARRASSO, and Mr. PORTMAN) 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 small businesses from the employer health insurance mandate and to modify the definition of full-time employee for purposes of such mandate.

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 “Small Business Fair-
5 ness in Health Care Act”.

1 **SEC. 2. RESTRICTIONS ON APPLICATION OF EMPLOYER**
2 **HEALTH INSURANCE MANDATE.**

3 (a) **EXCEPTION FOR SMALL BUSINESS CONCERNS.—**
4 Section 4980H(c)(2) of the Internal Revenue Code of
5 1986 is amended by adding at the end the following new
6 subparagraph:

7 “(F) **EXCEPTION FOR SMALL BUSINESS**
8 **CONCERNS.—**The term ‘applicable large em-
9 ployer’ shall not include any employer which is
10 a small business concern (within the meaning of
11 section 3 of the Small Business Act).”.

12 (b) **DEFINITION OF FULL-TIME EMPLOYEE.—**Sec-
13 tion 4980H(c) of such Code is amended—

14 (1) in paragraph (2)(E), by striking “by 120”
15 and inserting “by 174”, and

16 (2) in paragraph (4)(A), by striking “30 hours”
17 and inserting “40 hours”.

18 (c) **EFFECTIVE DATE.—**The amendments made by
19 this section shall apply to months beginning after Decem-
20 ber 31, 2013.

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