

115TH CONGRESS  
1ST SESSION

# H. R. 4616

To amend the Patient Protection and Affordable Care Act to provide for a temporary moratorium on the employer mandate and to provide for a delay in the implementation of the excise tax on high cost employer-sponsored health coverage.

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## IN THE HOUSE OF REPRESENTATIVES

DECEMBER 12, 2017

Mr. NUNES (for himself and Mr. KELLY of Pennsylvania) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Patient Protection and Affordable Care Act to provide for a temporary moratorium on the employer mandate and to provide for a delay in the implementation of the excise tax on high cost employer-sponsored health coverage.

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. MORATORIUM ON EMPLOYER MANDATE.**

4 Section 4980H of the Internal Revenue Code of 1986  
5 is amended by adding at the end the following new sub-  
6 section:

1       “(e) SUSPENSION.—This section shall not apply to  
2 any month beginning after December 31, 2014, and before  
3 January 1, 2019.”.

4 **SEC. 2. DELAY IN IMPLEMENTATION OF EXCISE TAX ON**  
5 **HIGH COST EMPLOYER-SPONSORED HEALTH**  
6 **COVERAGE.**

7       Section 9001(c) of the Patient Protection and Afford-  
8 able Care Act is amended by striking “December 31,  
9 2019” and inserting “December 31, 2020”.

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