AMENDMENT IN THE NATURE OF A SUBSTITUTE TO H.R. 2061

OFFERED BY MR. RYAN OF WISCONSIN

Strike all after the enacting clause and insert the following:

SECTION 1. SHORT TITLE. 2 This Act may be cited as the "Equitable Access to Care and Health Act" or the "EACH Act". SEC. ADDITIONAL RELIGIOUS EXEMPTION FROM 5 HEALTH COVERAGE RESPONSIBILITY RE-6 QUIREMENT. 7 (a) IN GENERAL.—Section 5000A(d)(2)(A) of the Internal Revenue Code of 1986 is amended to read as fol-9 lows: "(A) 10 Religious conscience EXEMP-11 TIONS.— 12 "(i) IN GENERAL.—Such term shall 13 not include any individual for any month if 14 such individual has in effect an exemption 15 under section 1311(d)(4)(H) of the Patient 16 Protection and Affordable Care Act which 17 certifies that—

| 1 | "(I) such individual is a member |
|----|--|
| 2 | of a recognized religious sect or divi- |
| 3 | sion thereof which is described in sec- |
| 4 | tion $1402(g)(1)$, and is adherent of |
| 5 | established tenets or teachings of such |
| 6 | sect or division as described in such |
| 7 | section, or |
| 8 | "(II) such individual is a member |
| 9 | of a religious sect or division thereof |
| 10 | which is not described in section |
| 11 | 1402(g)(1), who relies solely on a reli- |
| 12 | gious method of healing, and for |
| 13 | whom the acceptance of medical |
| 14 | health services would be inconsistent |
| 15 | with the religious beliefs of the indi- |
| 16 | vidual. |
| 17 | "(ii) Special rules.— |
| 18 | "(I) Medical health services |
| 19 | DEFINED.—For purposes of this sub- |
| 20 | paragraph, the term 'medical health |
| 21 | services' does not include routine den- |
| 22 | tal, vision, and hearing services, mid- |
| 23 | wifery services, vaccinations, nec- |
| 24 | essary medical services provided to |
| 25 | children, services required by law or |

| 1 | by a third party, and such other serv- |
|----|---|
| 2 | ices as the Secretary of Health and |
| 3 | Human Services may provide in im- |
| 4 | plementing section $1311(d)(4)(H)$ of |
| 5 | the Patient Protection and Affordable |
| 6 | Care Act. |
| 7 | "(II) Attestation required.— |
| 8 | Clause (i)(II) shall apply to an indi- |
| 9 | vidual for months in a taxable year |
| 10 | only if the information provided by |
| 11 | the individual under section |
| 12 | 1411(b)(5)(A) of such Act includes an |
| 13 | attestation that the individual has not |
| 14 | received medical health services dur- |
| 15 | ing the preceding taxable year.". |
| 16 | (b) Effective Date.—The amendment made by |
| 17 | subsection (a) shall apply to taxable years beginning after |
| 18 | December 31, 2013. |
| 19 | (c) Construction.—Nothing in the amendment |
| 20 | made by subsection (a) shall preempt any State law re- |
| 21 | quiring the provision of medical treatment for children, |
| 22 | especially those who are seriously ill. |
| | |

