

114TH CONGRESS
1ST SESSION

H. R. 954

To amend the Internal Revenue Code of 1986 to exempt from the individual mandate certain individuals who had coverage under a terminated qualified health plan funded through the Consumer Operated and Oriented Plan (CO-OP) program.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 12, 2015

Mr. SMITH of Nebraska 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 exempt from the individual mandate certain individuals who had coverage under a terminated qualified health plan funded through the Consumer Operated and Oriented Plan (CO-OP) program.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. EXEMPTION FROM INDIVIDUAL MANDATE FOR**
2 **CERTAIN INDIVIDUALS WHO HAD COVERAGE**
3 **UNDER A TERMINATED QUALIFIED HEALTH**
4 **PLAN FUNDED THROUGH THE CONSUMER**
5 **OPERATED AND ORIENTED PLAN (CO-OP)**
6 **PROGRAM.**

7 (a) IN GENERAL.—Section 5000A(e) of the Internal
8 Revenue Code of 1986 is amended by adding at the end
9 the following new paragraph:

10 “(6) CERTAIN INDIVIDUALS PREVIOUSLY EN-
11 ROLLED IN QUALIFIED HEALTH PLANS FUNDED
12 THROUGH THE CONSUMER OPERATED AND ORI-
13 ENDED PLAN (CO-OP) PROGRAM.—In the case of an
14 applicable individual who was enrolled in a qualified
15 health plan offered by a qualified nonprofit health
16 insurance issuer (as defined in subsection (c) of sec-
17 tion 1322 of the Patient Protection and Affordable
18 Care Act (42 U.S.C. 18042)) receiving funds
19 through the Consumer Operated and Oriented Plan
20 program established under such section for such
21 plan and such issuer terminated or otherwise discon-
22 tinued providing the plan in the area in which the
23 individual resides during a month during a calendar
24 year, the applicable individual for—

25 “(A) such month and each subsequent
26 month during such calendar year, or

1 “(B) in the case the date of such dis-
2 continuance occurs during a month in the last
3 quarter of a calendar year, such month and
4 each subsequent month during such calendar
5 year and the subsequent calendar year.”.

6 (b) EFFECTIVE DATE.—The amendment made by
7 subsection (a) shall apply with respect to October 2014
8 and subsequent months.

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