

## Union Calendar No.

114TH CONGRESS  
1ST SESSION

# H. R. 2061

[Report No. 114-]

To amend section 5000A of the Internal Revenue Code of 1986 to provide an additional religious exemption from the individual health coverage mandate, and for other purposes.

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### IN THE HOUSE OF REPRESENTATIVES

APRIL 28, 2015

Mr. RODNEY DAVIS of Illinois (for himself, Mr. KEATING, Mrs. BUSTOS, Mr. CARSON of Indiana, Mr. CARTWRIGHT, Ms. CLARKE of New York, Mr. CONNOLLY, Ms. DELBENE, Ms. ESHOO, Ms. ESTY, Mr. FOSTER, Ms. FRANKEL of Florida, Mr. HIMES, Mr. KILMER, Mr. LANGEVIN, Ms. LEE, Mr. LIPINSKI, Mr. MCNERNEY, Ms. PINGREE, Mr. POCAN, Mr. POLIS, Mr. RUSH, Ms. TSONGAS, Mr. ADERHOLT, Mr. AMODEI, Mr. BARTON, Mr. BENISHEK, Mr. BISHOP of Utah, Mrs. BLACK, Mrs. BLACKBURN, Mr. BOUSTANY, Mr. BURGESS, Mr. COOK, Mr. FARENTHOLD, Mr. FRANKS of Arizona, Mr. GOODLATTE, Ms. GRANGER, Mr. GROTHMAN, Mr. GUTHRIE, Mr. HENSARLING, Mr. HUIZENGA of Michigan, Mr. HULTGREN, Mr. JOHNSON of Ohio, Mr. LAMALFA, Mr. LAMBORN, Mr. LATTA, Mr. MEEHAN, Mr. MULLIN, Mr. MULVANEY, Mr. NUGENT, Mr. OLSON, Mr. PAULSEN, Mr. RIBBLE, Mrs. ROBY, Mr. ROE of Tennessee, Mr. ROKITA, Mr. ROTHFUS, Mr. ROONEY of Florida, Mr. SHIMKUS, Mr. SIMPSON, Mr. SMITH of Texas, Mr. STEWART, Mr. TIBERI, Mr. TIPTON, Mr. TURNER, Mrs. WAGNER, Mrs. MIMI WALTERS of California, Mr. WITTMAN, Mr. WOMACK, Mr. YODER, and Mr. YOUNG of Indiana) introduced the following bill; which was referred to the Committee on Ways and Means

SEPTEMBER --, 2015

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in italic]

[For text of introduced bill, see copy of bill as introduced on April 28, 2015]

# **A BILL**

To amend section 5000A of the Internal Revenue Code of 1986 to provide an additional religious exemption from the individual health coverage mandate, and for other purposes.

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 “Equitable Access to Care*  
5 *and Health Act” or the “EACH Act”.*

6 **SEC. 2. ADDITIONAL RELIGIOUS EXEMPTION FROM HEALTH**  
7 **COVERAGE RESPONSIBILITY REQUIREMENT.**

8        *(a) IN GENERAL.—Section 5000A(d)(2)(A) of the In-*  
9 *ternal Revenue Code of 1986 is amended to read as follows:*

10                *“(A) RELIGIOUS CONSCIENCE EXEMP-*  
11 *TIONS.—*

12                        *“(i) IN GENERAL.—Such term shall*  
13 *not include any individual for any month*  
14 *if such individual has in effect an exemp-*  
15 *tion under section 1311(d)(4)(H) of the Pa-*  
16 *tient Protection and Affordable Care Act*  
17 *which certifies that—*

18                                *“(I) such individual is a member*  
19 *of a recognized religious sect or divi-*  
20 *sion thereof which is described in sec-*  
21 *tion 1402(g)(1), and is adherent of es-*  
22 *tablished tenets or teachings of such*  
23 *sect or division as described in such*  
24 *section, or*

1                   “(II) *such individual is a member*  
2                   *of a religious sect or division thereof*  
3                   *which is not described in section*  
4                   *1402(g)(1), who relies solely on a reli-*  
5                   *gious method of healing, and for whom*  
6                   *the acceptance of medical health serv-*  
7                   *ices would be inconsistent with the reli-*  
8                   *gious beliefs of the individual.*

9                   “(ii) *SPECIAL RULES.—*

10                   “(I) *MEDICAL HEALTH SERVICES*  
11                   *DEFINED.—For purposes of this sub-*  
12                   *paragraph, the term ‘medical health*  
13                   *services’ does not include routine den-*  
14                   *tal, vision, and hearing services, mid-*  
15                   *wifery services, vaccinations, necessary*  
16                   *medical services provided to children,*  
17                   *services required by law or by a third*  
18                   *party, and such other services as the*  
19                   *Secretary of Health and Human Serv-*  
20                   *ices may provide in implementing sec-*  
21                   *tion 1311(d)(4)(H) of the Patient Pro-*  
22                   *tection and Affordable Care Act.*

23                   “(II) *ATTESTATION REQUIRED.—*  
24                   *Clause (i)(II) shall apply to an indi-*  
25                   *vidual for months in a taxable year*

1                   *only if the information provided by the*  
2                   *individual under section 1411(b)(5)(A)*  
3                   *of such Act includes an attestation that*  
4                   *the individual has not received medical*  
5                   *health services during the preceding*  
6                   *taxable year.”.*

7           ***(b) EFFECTIVE DATE.***—*The amendment made by sub-*  
8           *section (a) shall apply to taxable years beginning after De-*  
9           *cember 31, 2013.*

10           ***(c) CONSTRUCTION.***—*Nothing in the amendment made*  
11           *by subsection (a) shall preempt any State law requiring*  
12           *the provision of medical treatment for children, especially*  
13           *those who are seriously ill.*