

115TH CONGRESS
1ST SESSION

H. R. 32

To amend the Internal Revenue Code of 1986 to exempt the spouses of active duty members of the Armed Forces from the determination of whether an employer is subject to the employer health insurance mandate.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 3, 2017

Mr. HUDSON 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 the spouses of active duty members of the Armed Forces from the determination of whether an employer is subject to the employer health insurance 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 “Realizing Opportunity
5 for Spouses in Employment Act” or the “ROSIE Act”.

1 **SEC. 2. EXEMPTION OF SPOUSES OF ACTIVE DUTY MEM-**
2 **BERS OF THE ARMED FORCES FROM DETER-**
3 **MINATIONS UNDER THE EMPLOYER HEALTH**
4 **INSURANCE MANDATE.**

5 (a) IN GENERAL.—Section 4980H(c)(2)(F) of the
6 Internal Revenue Code of 1986 is amended to read as fol-
7 lows:

8 “(F) EXEMPTION FOR HEALTH COVERAGE
9 UNDER TRICARE OR THE VETERANS ADMINIS-
10 TRATION.—Solely for purposes of determining
11 whether an employer is an applicable large em-
12 ployer under this paragraph for any month, an
13 individual shall not be taken into account as an
14 employee for such month if—

15 “(i) such individual has medical cov-
16 erage for such month under—

17 “(I) chapter 55 of title 10,
18 United States Code, including cov-
19 erage under the TRICARE program,
20 or

21 “(II) a health care program
22 under chapter 17 or 18 of title 38,
23 United States Code, as determined by
24 the Secretary of Veterans Affairs, in
25 coordination with the Secretary of

1 Health and Human Services and the
2 Secretary, or
3 “(ii) such individual is the spouse of
4 an individual who, at any time during such
5 month, is on active duty in the Armed
6 Forces of the United States.”.

7 (b) EFFECTIVE DATE.—The amendment made by
8 this section shall apply to months beginning after the date
9 of the enactment of this Act.

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