

114TH CONGRESS
1ST SESSION

H. R. 3080

To amend the Internal Revenue Code of 1986 to provide an exception to the employer health insurance mandate for Indian tribal governments and tribally owned businesses.

IN THE HOUSE OF REPRESENTATIVES

JULY 15, 2015

Mrs. NOEM (for herself and Mr. ZINKE) 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 provide an exception to the employer health insurance mandate for Indian tribal governments and tribally owned businesses.

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 “Tribal Employment
5 and Jobs Protection Act”.

1 **SEC. 2. EXCEPTION TO EMPLOYER HEALTH INSURANCE**
2 **MANDATE FOR INDIAN TRIBAL GOVERN-**
3 **MENTS AND TRIBALLY OWNED BUSINESSES.**

4 (a) IN GENERAL.—Section 4980H(c)(2) of the Inter-
5 nal Revenue Code of 1986 is amended by adding at the
6 end the following new subparagraph:

7 “(F) EXCEPTION FOR INDIAN TRIBAL GOV-
8 ERNMENTS AND TRIBALLY OWNED BUSI-
9 NESSES.—

10 “(i) IN GENERAL.—The term ‘applica-
11 ble large employer’ shall not include any
12 tribal employer.

13 “(ii) TRIBAL EMPLOYER.—For pur-
14 poses of this subparagraph, the term ‘trib-
15 al employer’ means—

16 “(I) any Indian tribal govern-
17 ment (as defined in section
18 7701(a)(40)) or subdivision thereof,
19 or any agency or instrumentality of ei-
20 ther,

21 “(II) any tribal organization (as
22 defined in section 4(l) of the Indian
23 Self-Determination and Education As-
24 sistance Act (25 U.S.C. 450b(l))),

25 “(III) any corporation if more
26 than 50 percent (determined by vote

1 and value) of the outstanding stock of
2 such corporation is owned, directly or
3 indirectly, by any entity described in
4 subclause (I) or (II), and

5 “(IV) any partnership if more
6 than 50 percent of the value of the
7 capital and profits interests are
8 owned, directly or indirectly, by any
9 entity described in subclause (I) or
10 (II).”.

11 (b) EFFECTIVE DATE.—The amendment made by
12 this section shall apply to months beginning after Decem-
13 ber 31, 2014.

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