

116TH CONGRESS
1ST SESSION

S. 19

To exempt health insurance of residents of United States territories from the annual fee on health insurance providers.

IN THE SENATE OF THE UNITED STATES

JANUARY 3, 2019

Mr. RUBIO introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To exempt health insurance of residents of United States territories from the annual fee on health insurance providers.

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 “Territory Health In-
5 surance Tax Relief Act of 2019”.

1 **SEC. 2. HEALTH INSURANCE OF RESIDENTS OF UNITED**
 2 **STATES TERRITORIES EXEMPT FROM AN-**
 3 **NUAL FEE ON HEALTH INSURANCE PRO-**
 4 **VIDERS.**

5 (a) IN GENERAL.—Section 9010(b) of the Patient
 6 Protection and Affordable Care Act is amended by adding
 7 at the end the following new paragraph:

8 “(4) EXCEPTION FOR HEALTH INSURANCE OF
 9 RESIDENTS OF UNITED STATES TERRITORIES.—

10 “(A) IN GENERAL.—Solely for purposes of
 11 paragraph (1)(A), the term ‘United States
 12 health risk’ shall not include the health risk of
 13 any individual who is a bona fide resident of
 14 Guam, American Samoa, the Northern Mariana
 15 Islands, Puerto Rico, or the Virgin Islands (as
 16 determined under section 937(a)).

17 “(B) EXCEPTION NOT TO INCREASE FEE
 18 ALLOCATION.—The amount determined under
 19 paragraph (1)(B) shall be determined without
 20 regard to subparagraph (A) of this para-
 21 graph.”.

22 (b) REPORTING.—Section 9010(g)(1) of the Patient
 23 Protection and Affordable Care Act is amended by insert-
 24 ing “(and the amount of such net premiums to which sub-
 25 section (b)(4)(A) applies)” before the period at the end.

26 (c) EFFECTIVE DATE.—

1 (1) IN GENERAL.—The amendments made by
2 this section shall apply to calendar years beginning
3 after the date of the enactment of this Act.

4 (2) TRANSITIONAL RULE FOR REPORTING.—
5 For purposes of applying the amendment made by
6 subsection (a) with respect to the first calendar year
7 beginning after the date of the enactment of this
8 Act, the Secretary of the Treasury (or the Sec-
9 retary's designee) shall provide a method for covered
10 entities to report the information described in the
11 amendment made by subsection (b) for the calendar
12 year which precedes such first calendar year.

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