

113TH CONGRESS
2D SESSION

S. 2462

To amend the Internal Revenue Code of 1986 to exempt certain educational institutions from the employer health insurance mandate.

IN THE SENATE OF THE UNITED STATES

JUNE 11, 2014

Mr. THUNE (for himself and Mr. GRASSLEY) introduced the following bill;
which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to exempt certain educational institutions from 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 “Safeguarding Class-
5 rooms Hurt by ObamaCare’s Obligatory Levies”.

1 **SEC. 2. CERTAIN EDUCATIONAL INSTITUTIONS EXEMPT**
 2 **FROM EMPLOYER HEALTH INSURANCE MAN-**
 3 **DATE.**

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 CERTAIN EDU-**
 8 **CATIONAL INSTITUTIONS.**—The term ‘applicable
 9 large employer’ shall not include—

10 “(i) any elementary school or sec-
 11 ondary school (as such terms are defined
 12 in section 9101 of the Elementary and
 13 Secondary Education Act of 1965),

14 “(ii) any local educational agency or
 15 State educational agency (as such terms
 16 are defined in section 9101 of such Act),
 17 and

18 “(iii) any institution of higher edu-
 19 cation (as such term is defined in section
 20 102 of the Higher Education Act of
 21 1965).”.

22 (b) **EFFECTIVE DATE.**—The amendment made by
 23 this section shall apply to months beginning after Decem-
 24 ber 31, 2013.

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