AN ACT

To provide for reconciliation pursuant to section 2002 of the concurrent resolution on the budget for fiscal year 2016.

1 Be it enacted by the Senate and House of Representa-
2 tives of the United States of America in Congress assembled,
SECTION 1. SHORT TITLE; TABLE OF CONTENTS.

(a) Short Title.—This Act may be cited as the “Restoring Americans’ Healthcare Freedom Reconciliation Act of 2015”.

(b) Table of Contents.—The table of contents of this Act is as follows:

Sec. 1. Short title; table of contents.

TITLE I—COMMITTEE ON ENERGY AND COMMERCE

Sec. 101. Repeal of the Prevention and Public Health Fund.
Sec. 102. Federal payment to States.
Sec. 103. Funding for community health center program.

TITLE II—COMMITTEE ON WAYS AND MEANS

Sec. 201. Repeal of individual mandate.
Sec. 202. Repeal of employer mandate.
Sec. 203. Repeal of medical device excise tax.
Sec. 204. Repeal of the tax on employee health insurance premiums and health plan benefits and related reporting requirements.

TITLE I—COMMITTEE ON ENERGY AND COMMERCE

SEC. 101. REPEAL OF THE PREVENTION AND PUBLIC HEALTH FUND.

(a) In General.—Section 4002 of the Patient Protection and Affordable Care Act (42 U.S.C. 300u–11) is repealed.

(b) Rescission of Unobligated Funds.—Of the funds made available by such section 4002, the unobligated balance is rescinded.

SEC. 102. FEDERAL PAYMENT TO STATES.

(a) In General.—Notwithstanding section 504(a), 1902(a)(23), 2002, 2005(a)(4), 2102(a)(7), or 2105(a)(1)
of the Social Security Act (42 U.S.C. 704(a), 1396b(a)(23), 1397a, 1397d(a)(4), 1397bb(a)(2), 1397ee(a)(1)), or the terms of any Medicaid waiver in effect on the date of enactment of this Act that is approved under section 1115 or 1915 of the Social Security Act (42 U.S.C. 1315, 1396n), for the 1-year period beginning on the date of the enactment of this Act no Federal funds may be made available to a State for payments to a prohibited entity, whether made directly to the prohibited entity or through a managed care organization under contract with the State.

(b) Definition of Prohibited Entity.—In this section, the term “prohibited entity” means an entity, including its affiliates, subsidiaries, successors, and clinics—

(1) that, as of the date of enactment of this Act—

(A) is an organization described in section 501(c)(3) of the Internal Revenue Code of 1986 and exempt from tax under section 501(a) of such Code;

(B) is an essential community provider described in section 156.235 of title 45, Code of Federal Regulations, that is primarily engaged in family planning services, reproductive health, and related medical care; and
(C) provides for abortions, other than an abortion—

(i) if the pregnancy is the result of an act of rape or incest; or

(ii) in the case where a woman suffers from a physical disorder, physical injury, or physical illness that would, as certified by a physician, place the woman in danger of death unless an abortion is performed, including a life-endangering physical condition caused by or arising from the pregnancy itself; and

(2) for which the total amount of Federal and State expenditures under the Medicaid program under title XIX of the Social Security Act in fiscal year 2014 made directly to the entity and to any affiliates, subsidiaries, successors, or clinics of the entity, or made to the entity and to any affiliates, subsidiaries, successors, or clinics of the entity as part of a nationwide health care provider network, exceeded $350,000,000.

SEC. 103. FUNDING FOR COMMUNITY HEALTH CENTER PROGRAM.

Effective as if included in the enactment of the Medicare Access and CHIP Reauthorization Act of 2015 (Pub-
lic Law 114–10, 129 Stat. 87), paragraph (1) of section 221(a) of such Act is amended by inserting after “Section 10503(b)(1)(E) of the Patient Protection and Affordable Care Act (42 U.S.C. 254b–2(b)(1)(E)) is amended” the following: “by striking ‘$3,600,000,000’ and inserting ‘$3,835,000,000’ and”.

TITLE II—COMMITTEE ON WAYS AND MEANS

SEC. 201. REPEAL OF INDIVIDUAL MANDATE.

(a) IN GENERAL.—Section 5000A of the Internal Revenue Code of 1986 is amended by adding at the end the following:

“(h) TERMINATION.—This section shall not apply with respect to any month beginning after December 31, 2014.”.

(b) CONFORMING AMENDMENTS.—

(1) Section 5000A(c) of such Code is amend-
ed—

(A) in paragraph (2)(B) by striking clauses (ii) and (iii),

(B) in paragraph (3)(B) by striking “2014” and all that follows and inserting “2014.”, and

(C) in paragraph (3) by striking subpara-
graph (D).
(2) Section 5000A(e)(1) of such Code is amended by striking subparagraph (D).

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to months beginning after December 31, 2014.

SEC. 202. REPEAL OF EMPLOYER MANDATE.

(a) IN GENERAL.—Section 4980H of the Internal Revenue Code of 1986 is amended by adding at the end the following:

“(e) TERMINATION.—This section shall not apply with respect to any month beginning after December 31, 2014.”.

(b) CONFORMING AMENDMENT.—Section 4980H(c) of such Code is amended by striking paragraph (5).

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to months beginning after December 31, 2014.

SEC. 203. REPEAL OF MEDICAL DEVICE EXCISE TAX.

(a) IN GENERAL.—Chapter 32 of the Internal Revenue Code of 1986 is amended by striking subchapter E.

(b) CONFORMING AMENDMENTS.—

(1) Subsection (a) of section 4221 of such Code is amended by striking the last sentence.

(2) Paragraph (2) of section 6416(b) of such Code is amended by striking the last sentence.
(c) **Clerical Amendment.**—The table of sub-chapters for chapter 32 of such Code is amended by striking the item relating to subchapter E.

(d) **Effective Date.**—The amendments made by this section shall apply to sales in calendar quarters beginning after the date of the enactment of this Act.

SEC. 204. **Repeal of the Tax on Employee Health Insurance PREMIUMS AND HEALTH PLAN BENEFITS AND RELATED REPORTING REQUIREMENTS.**

(a) **Excise Tax.**—Chapter 43 of the Internal Revenue Code of 1986 is amended by striking section 4980I.

(b) **Reporting Requirement.**—Section 6051(a) of such Code is amended by inserting “and” at the end of paragraph (12), by striking “, and” at the end of paragraph (13) and inserting a period, and by striking paragraph (14).

(c) **Clerical Amendment.**—The table of sections for chapter 43 of such Code is amended by striking the item relating to section 4980I.

(d) **Effective Dates.**—

(1) **In General.**—Except as provided by paragraph (2), the amendments made by this section shall apply to taxable years beginning after December 31, 2017.
(2) REPORTING REQUIREMENT.—The amendment made by subsection (b) shall apply to calendar years beginning after December 31, 2014.

Passed the House of Representatives October 23, 2015.

Attest:

Clerk.
AN ACT

To provide for reconciliation pursuant to section 2002 of the concurrent resolution on the budget for fiscal year 2016.