

114TH CONGRESS  
1ST SESSION

# S. 1415

To amend the Internal Revenue Code of 1986 to modify the definition of large employer for purposes of applying the employer mandate.

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IN THE SENATE OF THE UNITED STATES

MAY 21, 2015

Ms. HEITKAMP (for herself and Mr. KING) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to modify the definition of large employer for purposes of applying the employer 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 “Small Business Sta-  
5 bility Act”.

1 **SEC. 2. MODIFICATION OF LARGE EMPLOYER DEFINITION**  
 2 **FOR PURPOSES OF THE EMPLOYER MAN-**  
 3 **DATE.**

4 (a) IN GENERAL.—Paragraph (2) of section  
 5 4980H(c) of the Internal Revenue Code of 1986 is amend-  
 6 ed—

7 (1) in subparagraph (A), by striking “50 full-  
 8 time employees” and inserting “101 full-time em-  
 9 ployees”; and

10 (2) in subparagraph (B)—

11 (A) in clause (i)—

12 (i) by striking “50 full-time employ-  
 13 ees” each place it appears and inserting  
 14 “100 full-time employees”; and

15 (ii) in subclause (II), by striking “in  
 16 excess of 50” and inserting “in excess of  
 17 100”; and

18 (B) by adding at the end the following:

19 “(iii) ELIGIBLE TO PURCHASE IN  
 20 SMALL GROUP MARKET.—

21 “(I) IN GENERAL.—This section  
 22 shall not apply to a small employer  
 23 that is eligible to purchase a qualified  
 24 health plan in the small group health  
 25 insurance market.

1                   “(II) DEFINITIONS.—In this  
2                   clause, the terms ‘small employer’ and  
3                   ‘small group market’ shall have the  
4                   meanings given such terms in section  
5                   1304 of the Patient Protection and  
6                   Affordable Care Act.”.

7           (b) EFFECTIVE DATE.—The amendments made by  
8 this section shall apply to months beginning after Decem-  
9 ber 31, 2013.

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