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113TH CONGRESS
2D SESSION

H. R. 1814

IN THE SENATE OF THE UNITED STATES

MARCH 12, 2014
Received

AN ACT

To amend section 5000A of the Internal Revenue Code of 1986 to provide an additional religious exemption from the individual health coverage mandate.

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.

This Act may be cited as the ''Equitable Access to Care and Health Act'' or the ''EACH Act''.

SEC. 2. ADDITIONAL RELIGIOUS EXEMPTION TO HEALTH COVERAGE MANDATE.

(a) IN GENERAL.—Paragraph (2) of section 5000A(d) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

''(C) ADDITIONAL RELIGIOUS EXEMPTION.—

''(i) IN GENERAL.—Such term shall not include an individual for any month during a taxable year if such individual files a sworn statement, as part of the return of tax for the taxable year, that the individual was not covered under minimum essential coverage at any time during such taxable year and that the individual's sincerely held religious beliefs would cause the individual to object to medical health care that would be covered under such coverage.

''(ii) NULLIFIED IF RECEIPT OF MEDICAL HEALTH CARE DURING TAXABLE YEAR.—Clause (i) shall not apply to an individual for any month during a taxable

year if the individual received medical health care during the taxable year.

"(iii) MEDICAL HEALTH CARE DEFINED.—For purposes of this subparagraph, the term 'medical health care' means voluntary health treatment by or supervised by a medical doctor that would be covered under minimum essential coverage and—

"(I) includes voluntary acute care treatment at hospital emergency rooms, walk-in clinics, or similar facilities, and

"(II) excludes—

"(aa) treatment not administered or supervised by a medical doctor, such as chiropractic treatment, dental care, midwifery, personal care assistance, or optometry,

"(bb) physical examinations or treatment where required by law or third parties, such as a prospective employer, and

"(cc) vaccinations.".

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall take effect as if included in the amendments made by section 1501 of the Patient Protection and Affordable Care Act.

Passed the House of Representatives March 11, 2014.

Attest: KAREN L. HAAS,

Clerk.