

113TH CONGRESS  
1ST SESSION

# S. 560

To provide that the individual mandate under the Patient Protection and Affordable Care Act shall not be construed as a tax.

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IN THE SENATE OF THE UNITED STATES

MARCH 14, 2013

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

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## A BILL

To provide that the individual mandate under the Patient Protection and Affordable Care Act shall not be construed as a tax.

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. FINDINGS.**

4       Congress finds that on June 28, 2012, the Supreme  
5       Court ruled that the individual mandate imposed by sec-  
6       tion 1501 of the Patient Protection and Affordable Care  
7       Act (Public Law 111–148) and amended by section 10106  
8       of such Act and sections 1002 and 1004 of the Health  
9       Care and Education Reconciliation Act of 2010 (Public  
10      Law 111–152), has certain functional characteristics of a

1 tax and could be sustained as an exercise of Congress’s  
 2 power to tax under article I, section 8, clause 1 of the  
 3 Constitution.

4 **SEC. 2. CLASSIFICATION OF INDIVIDUAL MANDATE AS NON-**  
 5 **TAX.**

6 (a) IN GENERAL.—Section 1501 of the Patient Pro-  
 7 tection and Affordable Care Act (Public Law 111–148)  
 8 is amended by adding at the end the following new sub-  
 9 section:

10 “(e) RULE OF CONSTRUCTION.—Nothing in the  
 11 amendments made by this section shall be construed as  
 12 imposing any tax or as an exercise of any power of Con-  
 13 gress enumerated in article I, section 8, clause 1 of, or  
 14 the 16th amendment to, the Constitution.”.

15 (b) EFFECTIVE DATE.—The amendment made by  
 16 this section shall apply as if included in the enactment  
 17 of section 1501 of the Patient Protection and Affordable  
 18 Care Act.

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