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(Original Signature of Member)

112TH CONGRESS
2D SESSION

H. R. _____

To exempt employers from any excise tax and certain suits and penalties in the case of a failure of a group health plan to provide coverage to which an employer objects on the basis of religious belief or moral conviction.

IN THE HOUSE OF REPRESENTATIVES

Mr. SENSENBRENNER introduced the following bill; which was referred to the Committee on _____

A BILL

To exempt employers from any excise tax and certain suits and penalties in the case of a failure of a group health plan to provide coverage to which an employer objects on the basis of religious belief or moral conviction.

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 “Religious Freedom Tax
5 Repeal Act of 2012”.

1 **SEC. 2. GROUP HEALTH PLAN REQUIREMENT EXCISE TAX**
2 **EXCEPTION FOR RELIGIOUS OR MORAL OP-**
3 **POSITION TO COVERAGE.**

4 Section 4980D of the Internal Revenue Code of 1986
5 is amended by redesignating subsection (e) as subsection
6 (f) and by inserting after subsection (d) the following new
7 subsection:

8 “(e) EXCEPTION FOR RELIGIOUS OR MORAL OPPOSI-
9 TION TO CERTAIN COVERAGE.—No tax shall be imposed
10 on a failure of a group health plan to meet the require-
11 ments of section 2713(a)(4) of the Public Health Service
12 Act, as such section applies by operation of section 9815,
13 in the case of any failure to provide coverage to which
14 an employer with respect to such plan is opposed by rea-
15 son of adherence to a religious belief or moral conviction.”.

16 **SEC. 3. NO AUTHORITY UNDER ERISA TO ENFORCE RE-**
17 **QUIREMENT FOR GROUP HEALTH PLANS TO**
18 **PROVIDE COVERAGE TO WHICH AN EM-**
19 **PLOYER OBJECTS ON RELIGIOUS OR MORAL**
20 **FOUNDATIONS.**

21 Section 502(b) of the Employee Retirement Income
22 Security Act of 1974 (29 U.S.C. 1132(b)) is amended by
23 adding at the end the following:

24 “(4) The Secretary may not bring an action to en-
25 force any requirement to provide coverage under section
26 2713(a)(4) of the Public Health Service Act, as such sec-

1 tion applies by operation of section 715(a) of this title,
2 against a plan if an employer with respect to such plan
3 is opposed to such coverage by reason of adherence to a
4 religious belief or moral conviction.”.

5 **SEC. 4. NO PENALTIES UNDER THE PUBLIC HEALTH SERV-**
6 **ICE ACT FOR GROUP HEALTH PLANS NOT**
7 **PROVIDING COVERAGE TO WHICH AN EM-**
8 **PLOYER OBJECTS ON RELIGIOUS OR MORAL**
9 **GROUND.**

10 Section 2713 of the Public Health Service Act is
11 amended by adding at the end the following new sub-
12 section:

13 “(d) EXCEPTION FOR RELIGIOUS OR MORAL OPPOSI-
14 TION TO CERTAIN COVERAGE.—The provisions of sub-
15 sections (a)(2) and (b) of section 2723 shall not apply with
16 respect to any failure of a group health plan of an em-
17 ployer or group health insurance coverage offered in con-
18 nection with such a plan to meet any requirement under
19 subsection (a)(4) insofar as such requirement relates to
20 providing coverage to which an employer is opposed on the
21 basis of religious belief or moral conviction.”.