

[H.R. 2061, Equitable Access to Care and Health \(EACH\) Act](#)

FLOOR SITUATION

On Monday, September 28, 2015, the House will consider [H.R. 2061](#), the Equitable Access to Care and Health (EACH) Act, under suspension of the rules. H.R. 2061 was introduced on April 28, 2015, by Rep. Rodney Davis (R-IL) and was referred to the Committee on Ways and Means, which ordered the bill reported by voice vote on September 17, 2015.

SUMMARY

H.R. 2061 amends the Patient Protection and Affordable Care Act to expand the religious conscience exemption from the individual mandate to include individuals for whom the acceptance of medical health services would be inconsistent with their religious beliefs.

Specifically, the bill provides an exemption from the individual mandate penalty if an individual files an affidavit as part of their annual income tax return stating that they do not have the required insurance because of their sincerely held religious beliefs. The provision would apply to tax years beginning after 2013.

BACKGROUND

The Patient Protection and Affordable Care Act provides for a religious conscience exemption to the individual mandate. Implementing regulations issued by the Administration have allowed individuals to qualify for such an exemption if those individuals are members of a religion already recognized by the Social Security Administration, which excludes many religious organizations that provide health, education, and charitable services.

According to the Chairman Ryan, "This [bill] would expand the religious-liberty exemption to the individual mandate. Right now, the exemption is tiny. To qualify, you have to believe, as a matter of faith, in giving up any private or public insurance—including Social Security. That includes the Amish,

the Old Order Mennonites, and that's about it. That is way too strict. [. . .] So this bill simply says, if you, as a matter of faith, don't use health care, then you are exempt from the individual mandate."¹

A similar bill, H.R. 1814, passed the House by [voice vote](#) on March 11, 2014. The Senate did not act upon the House-passed bill in the 113th Congress.

COST

The Joint Committee on Taxation (JCT) [estimates](#) enacting H.R. 2061 would increase the deficit by \$1.2 billion over the 2016 to 2025 period.

STAFF CONTACT

For questions or further information please contact [John Huston](#) with the House Republican Policy Committee by email or at 6-5539.

¹ See Ways and Means Release, [Ryan Opening Statement: Markup of Tax and Health Legislation](#), September 17, 2015.