

AMENDMENT NO. _____ Calendar No. _____

Purpose: To amend the Internal Revenue Code of 1986 to provide that the operation of a small business health plan is not an unrelated trade or business

IN THE SENATE OF THE UNITED STATES—115th Cong., 1st Sess.

H. R. 1628

To provide for reconciliation pursuant to title II of the concurrent resolution on the budget for fiscal year 2017.

Referred to the Committee on _____ and ordered to be printed

Ordered to lie on the table and to be printed

AMENDMENT intended to be proposed by Mr. CRUZ to the amendment (No. _____) proposed by _____

Viz:

1 At the appropriate place, insert the following:

2 **SEC. _____. TREATMENT OF INCOME FROM SMALL BUSI-**
3 **NESS HEALTH PLANS.**

4 Section 513 of the Internal Revenue Code of 1986
5 is amended by adding at the end the following new sub-
6 section:

7 “(k) **SMALL BUSINESS HEALTH PLANS.**—The term
8 ‘unrelated trade or business’ does not include the spon-
9 soring of a small business health plan (as defined in sec-

1 tion 801 of the Employee Retirement Income Security Act
2 of 1974).”.