

*Statements of Rep. Henry Waxman D-CA and Sander Levin D-MI
on H.R.1814 (EACH ACT)*

Rep. Waxman's Statement

Mr. WAXMAN. I thank the gentleman for yielding to me.

Mr. Speaker, I know that this legislation carries important personal significance for some of our colleagues, and I respect that, but I want to express some real concerns about the bill because I feel it is overly broad. It could seriously undermine the Affordable Care Act and would establish a bad precedent for our tax laws.

The bill states that individuals would not be required to obtain health insurance coverage if their "sincerely held religious beliefs" cause them to object to treatments that would be covered. The bill does not narrowly define "sincerely held religious beliefs" as those of Christian Scientists or other groups who rely on a religious method of healing. As a result, the bill would force the IRS to either accept virtually all attestations of exemption or to determine which Americans' religious beliefs meet that standard. This is impossibly difficult to enforce, and, frankly, it is not a role we want the IRS to take on.

If the IRS chose to define "sincerely held religious beliefs" broadly, H.R. 1814 could allow, essentially, anyone opposed to the Affordable Care Act to opt out of coverage. That would lead to an increase in the number of uninsured Americans, and it would shift costs on to other taxpayers. Even if we assume the IRS could set a standard, there are significant problems with the legislation.

The bill claims that individuals receiving "voluntary" medical care would lose their exemptions, but the IRS has no way to monitor individuals' use of voluntary medical care, making this totally unenforceable. Furthermore, individuals receiving "involuntary" care, such as expensive emergency care, would be allowed to remain exempt from the coverage requirement, passing the costs of their care on to hospitals and other taxpayers.

I understand this is a sensitive issue. If religious groups that receive Medicare and Social Security benefits do not want to obtain health insurance, we need to examine that issue carefully. This bill should have been the subject of hearings. It should have been marked up in committee. Unfortunately, it was not.

The Affordable Care Act is about moving our Nation towards universal health insurance coverage. That is the right thing for the health of our Nation. So I believe we need to tread very carefully when opening up new loopholes or exemptions, and we must be very cautious before assigning such sensitive duties to the IRS.

Because of these concerns, I cannot support this legislation at the present time and in its present form. I hope our colleagues in the Senate will take a careful look at it and make substantial changes before considering it further.

Rep. Levin's Statement

Mr. LEVIN. Mr. Speaker, in closing, I yield myself the balance of my time.

I respect very much the specific impetus for this bill. Unfortunately, though, there have been no hearings on this legislation, and it was not marked up in committee.

I would like to provide information on current law, on the scope of this legislation, and its potential consequences on our health care system.

This is why I do not support this bill in its present form.

First, it is important to note that the Affordable Care Act contains a religious exemption incorporating one that has been in the Internal Revenue code since 1965. This provision permits an exemption to members of religion that join together to provide mutual aid as a community—for example, the Amish and Mennonite faiths—or participate in a health care sharing ministry, which is akin to insurance. These groups do not participate in government-funded social services, including Medicare or Social Security. This is a longstanding, well-defined, easy to implement exemption, and it was carried over to the ACA.

The ACA's minimum essential coverage requirement was challenged in Federal court under the Religious Freedom Restoration Act. The court rejected the challenge, concluding that ACA did not impose a substantial burden on plaintiffs' religious exercise, despite claims that the plaintiffs "believe in trusting in God to protect them from illness or injury" and did not "want to be forced to buy health insurance coverage."

Second, a requirement to purchase minimum health insurance is not a burden on one's exercise of their religious beliefs in the medical treatment they seek. The ACA does not preclude coverage for spiritual healing or prayer treatments. Indeed, the Church of Christ, Scientist explains on their Web site that under current law:

Various U.S. Federal, State, and private health insurance plans provide for the reimbursement of Christian Science nursing care and practitioner treatment.

Christian Scientists participate in Medicare, and Medicare covers some Christian Science services.

It is the breadth of the language in the bill and the potential unintended consequences implementing it on a national basis that concerns me.

The language provides an exemption if a person files a sworn statement to the IRS that their "sincerely held religious beliefs" would cause them to object to the "medical health care" that would be covered under ACA's minimum essential health care requirement.

There is no indication as to how the IRS could implement this provision and, as a result, the exemption could essentially be available to anyone op-

posed to the ACA. While the bill states that individuals receiving "voluntary" medical care would lose their exemption, the IRS has no way to monitor individuals' use of voluntary medical care and to enforce this provision.

Under the legislation, individuals receiving "involuntary" care—such as emergency care—would be allowed to remain exempt from the coverage requirement, passing the cost of such care on to hospitals and other taxpayers.

Because the bill does not define the "sincerely held religious beliefs" an individual would need to cite to avoid purchasing coverage, the IRS would be forced to determine which Americans' beliefs met the standard. Yet just 2 weeks ago, the House considered and passed H.R. 2531, the Protecting Taxpayers from Intrusive IRS Requests Act, that specifically prevented the IRS from asking taxpayers about their religious, political, or social beliefs.

I regret that normal order has not been followed on H.R. 1814 so that these concerns could be surfaced and further information on the broad and problematic consequences of H.R. 1814 considered.

For example, today, the American Academy of Pediatrics just expressed their concerns about the impact of H.R. 1814 on children. The American Civil Liberties Union also opposes the legislation, and the CBO just indicated today that the bill would increase the deficit by \$1.5 billion over 10 years and increase the uninsured by about 500,000 each year.

Current religious exemptions in the Tax Code are circumscribed and well-defined. This bill would create a broad and difficult to determine exemption in the individual responsibility requirement and force the IRS to take on an inappropriate role. Congress should take a more careful approach to this issue.

I yield back the balance of my time.