



This document is scheduled to be published in the Federal Register on 02/26/2015 and available online at <http://federalregister.gov/a/2015-03945>, and on FDsys.gov

[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 57

REG-143416-14

RIN 1545-BM51

Health Insurance Providers Fee

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: This document contains proposed regulations that provide rules for the definition of a covered entity for purposes of the fee imposed by section 9010 of the Patient Protection and Affordable Care Act, as amended. In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations. The text of those temporary regulations also serves as the text of these proposed regulations. The proposed regulations are necessary to clarify certain terms in section 9010. The proposed regulations affect persons engaged in the business of providing health insurance for United States health risks.

DATES: Comments and requests for a public hearing must be received by

[INSERT DATE 90 DAYS AFTER PUBLICATION IN THE FEDERAL REGISTER].

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG-143416-14), room 5203, Internal Revenue Service, PO Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-143416-14), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, DC, or sent electronically, via the Federal eRulemaking portal at www.regulations.gov (IRS REG-143416-14)

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Rachel S. Smith, (202) 317-6855; concerning submissions of comments and request for a hearing, Regina Johnson, (202) 317-6901 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend the Health Insurance Providers Fee Regulations (26 CFR Part 57) and serve as the text for these proposed regulations.

Special Analyses

It has been determined that these proposed regulations are not a significant regulatory action as defined in Executive Order 12866, as supplemented by Executive Order 13563. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, and because the regulation does not impose a collection of

information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Code, these regulations have been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Comments and Requests for a Public Hearing

Before the proposed regulations are adopted as final regulations, consideration will be given to any comments that are submitted timely to the IRS as prescribed in this preamble under the “Addresses” heading. The Treasury Department and the IRS request comments on all aspects of the proposed regulations. All comments will be available at www.regulations.gov or upon request. A public hearing will be scheduled if requested in writing by any person that timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place for the public hearing will be published in the **Federal Register**.

Drafting Information

The principal author of these proposed regulations is Rachel S. Smith, IRS Office of the Associate Chief Counsel (Passthroughs and Special Industries). However, other personnel from the Treasury Department and the IRS participated in their development.

List of Subjects in 26 CFR Part 57

Health Insurance, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 57 is proposed to be amended as follows:

PART 57--HEALTH INSURANCE PROVIDERS FEE

Paragraph 1. The authority citation for part 57 continues to read in part as follows:

Authority: 26 U.S.C. 7805; sec. 9010, Public Law 111–148 (124 Stat. 119 (2010)).

* * * * *

Par. 2. Section 57.2 is amended by revising paragraphs (b)(3) and (c)(3)(ii) to read as follows:

§57.2 Explanation of terms.

* * * * *

(b) * * *

(3) [The text of proposed §57.2(b)(3) is the same as the text of §57.2T(b)(3) published elsewhere in this issue of the **Federal Register**].

* * * * *

(c) * * *

(3) * * *

(ii) [The text of proposed §57.2(c)(3)(ii) is the same as the text of §57.2T(c)(3)(ii) published elsewhere in this issue of the **Federal Register**].

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Par. 3. Section 57.10 is amended by revising paragraph (b) to read as follows:

§57.10 Effective/applicability date.

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(b) [The text of proposed §57.10(b) is the same as the text of §57.10T(b) published elsewhere in this issue of the **Federal Register**].

John Dalrymple,
Deputy Commissioner for Services and Enforcement.

[FR Doc. 2015-03945 Filed 02/23/2015 at 4:15 pm; Publication Date:
02/26/2015]