



15 MAY 23 AM 9:13
HOUSE OF REPRESENTATIVES

Richard Raymond

FLOOR AMENDMENT NO. _____

BY:

Phil King

1 Amend C.S.S.B. No. 200 (house committee printing) as
2 follows:

3 (1) On page 27, line 22, strike "and" and substitute
4 "[and]".

5 (2) On page 27, line 24, between "violence" and the period,
6 insert the following:

7 i

8 (6) monitor the impact of federal taxes and fees
9 imposed under Section 9010 of the federal Patient Protection and
10 Affordable Care Act (Pub. L. No. 111-148), as amended by the Health
11 Care and Education Reconciliation Act of 2010 (Pub. L.
12 No. 111-152), on the state's health care costs; and

13 (7) provide the comptroller any information related to
14 the federal Patient Protection and Affordable Care Act (Pub. L.
15 No. 111-148), as amended by the Health Care and Education
16 Reconciliation Act of 2010 (Pub. L. No. 111-152) necessary for the
17 comptroller to administer the exemption of the federal health
18 insurance providers fee from an insurer's taxable gross premiums or
19 a health maintenance organization's taxable gross revenues under
20 Sections 222.002 and 257.003, Insurance Code

21 (3) Add the following appropriately numbered SECTIONS to
22 ARTICLE 2 of the bill and renumber subsequent SECTIONS of the
23 article accordingly:

24 SECTION _____. Section 222.002(c), Insurance Code, is
25 amended to read as follows:

26 (c) The following are not included in determining an
27 insurer's taxable gross premiums or a health maintenance
28 organization's taxable gross revenues:

29 (1) returned premiums or revenues;

1 (2) dividends applied to purchase paid-up additions to
2 insurance or to shorten the endowment or premium payment period;

3 (3) premiums received from an insurer for reinsurance;

4 (4) premiums or revenues received from the treasury of
5 the United States for insurance or benefits contracted for by the
6 federal government in accordance with or in furtherance of Title
7 XVIII of the Social Security Act (42 U.S.C. Section 1395c et seq.)
8 and its subsequent amendments;

9 (5) premiums or revenues paid on group health,
10 accident, and life policies or contracts in which the group covered
11 by the policy or contract consists of a single nonprofit trust
12 established to provide coverage primarily for employees of:

13 (A) a municipality, county, or hospital district
14 in this state; or

15 (B) a county or municipal hospital, without
16 regard to whether the employees are employees of the county or
17 municipality or of an entity operating the hospital on behalf of the
18 county or municipality; ~~[or]~~

19 (6) premiums or revenues excluded by another law of
20 this state; or

21 (7) additional premiums, revenues, or fees related to
22 an insurer's recoupment of the health insurance providers fee
23 imposed under Section 9010 of the federal Patient Protection and
24 Affordable Care Act (Pub. L. No. 111-148), as amended by the Health
25 Care and Education Reconciliation Act of 2010 (Pub. L.
26 No. 111-152), whether the premiums, revenues, or fees are stated
27 separately or included in the rates charged for coverage.

28 SECTION _____. Section 257.003(b), Insurance Code, is
29 amended to read as follows:

30 (b) The gross premiums on which an assessment is based under
31 this chapter may not include:

1 (1) premiums received from the United States for
2 insurance contracted for by the United States in accordance with
3 or in furtherance of Title XVIII of the Social Security Act (42
4 U.S.C. Section 1395c et seq.) and its subsequent amendments; ~~[or]~~

5 (2) premiums paid on group health, accident, and life
6 policies in which the group covered by the policy consists of a
7 single nonprofit trust established to provide coverage primarily
8 for employees of:

9 (A) a municipality, county, or hospital district
10 in this state; or

11 (B) a county or municipal hospital, without
12 regard to whether the employees are employees of the county or
13 municipality or of an entity operating the hospital on behalf of the
14 county or municipality; or

15 (3) additional premiums, revenues, or fees related to
16 an insurer's recoupment of the health insurance providers fee
17 imposed under Section 9010 of the federal Patient Protection and
18 Affordable Care Act (Pub. L. No. 111-148), as amended by the Health
19 Care and Education Reconciliation Act of 2010 (Pub. L.
20 No. 111-152), whether the premiums, revenues, or fees are stated
21 separately or included in the rates charged for coverage.

22 SECTION _____. Sections 222.002(c) and 257.003(b),
23 Insurance Code, as amended by this Act, apply only to a tax
24 liability accruing on or after January 1, 2013.

25 SECTION _____. The comptroller of public accounts shall
26 adopt rules necessary to implement Sections 222.002(c) and
27 257.003(b), Insurance Code, as amended by this Act.