

Public Law 111–159  
111th Congress

An Act

To amend the Internal Revenue Code of 1986 to ensure that health coverage provided by the Department of Defense is treated as minimal essential coverage.

Apr. 26, 2010  
[H.R. 4887]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

TRICARE  
Affirmation Act.  
26 USC 1 note.

**SECTION 1. SHORT TITLE.**

This Act may be cited as the “TRICARE Affirmation Act”.

**SEC. 2. TREATMENT OF DEPARTMENT OF DEFENSE HEALTH COVERAGE AS MINIMAL ESSENTIAL COVERAGE.**

(a) **IN GENERAL.**—Section 5000A(f)(1)(A) of the Internal Revenue Code of 1986, as added by section 1501(b) of the Patient Protection and Affordable Care Act, is amended—

*Ante*, p. 244.

(1) by striking clause (iv) and inserting the following new clause:

“(iv) medical coverage under chapter 55 of title 10, United States Code, including coverage under the TRICARE program;”;

(2) by striking “or” at the end of clause (v);

(3) by striking the period at the end of clause (vi) and inserting “; or”; and

(4) by inserting after clause (vi) the following new clause:

“(vii) the Nonappropriated Fund Health Benefits Program of the Department of Defense, established under section 349 of the National Defense Authorization Act for Fiscal Year 1995 (Public Law 103–337; 10 U.S.C. 1587 note).”.

(b) **EFFECTIVE DATE.**—The amendments made by this section shall take effect as if included in section 1501(b) of the Patient Protection and Affordable Care Act and shall be executed immediately after the amendments made by such section 1501(b).

26 USC 5000A  
note.

Approved April 26, 2010.

---

**LEGISLATIVE HISTORY—H.R. 4887:**

CONGRESSIONAL RECORD, Vol. 156 (2010):  
Mar. 20, considered and passed House.  
Apr. 12, considered and passed Senate.

