

American citizens who are bona fide residents of another country are presumed, under this law, to have minimal essential coverage.

[111th Congress Public Law 148]
[From the U.S. Government Printing Office]

H.R.3590

Patient Protection and Affordable Care Act (Enrolled Bill [Final as Passed Both House and Senate] - ENR)

TITLE I--QUALITY, AFFORDABLE HEALTH CARE FOR ALL AMERICANS
Subtitle F--Shared Responsibility for Health Care
PART I--Individual Responsibility

SEC. 1501. <<NOTE: 42 USC 18091.>> REQUIREMENT TO MAINTAIN MINIMUM ESSENTIAL COVERAGE.

(b) In General.--Subtitle D of the Internal Revenue Code of 1986 is amended by adding at the end the following new chapter:

CHAPTER 48--MAINTENANCE OF MINIMUM ESSENTIAL COVERAGE

SEC. 5000A. <<NOTE: 26 USC 5000A.>> REQUIREMENT TO MAINTAIN MINIMUM ESSENTIAL COVERAGE.

[...]

(f) Minimum Essential Coverage.--For purposes of this section--

(4) Individuals residing outside united states [sic] or residents of territories.--Any applicable individual shall be treated as having minimum essential coverage for any month--

(A) if such month occurs during any period described in subparagraph (A) or (B) of section 911(d)(1) which is applicable to the individual, or

(B) if such individual is a bona fide resident of any possession of the United States (as determined under section 937(a)) for such month.

[ACA NOTE: USC § 911 (d) (1) (A) or (B) refer to the bona fide residence tests for tax purposes:]

§ 911. Citizens or residents of the United States living abroad.

(d) Definitions and special rules. For purposes of this section--

(1) Qualified individual. The term "qualified individual" means an individual whose tax home is in a foreign country and who is--

(A) a citizen of the United States and establishes to the satisfaction of the Secretary that he has been a bona fide resident of a foreign country or countries for an uninterrupted period which includes an entire taxable year, or

(B) a citizen or resident of the United States and who, during any period of 12 consecutive months, is present in a foreign country or countries during at least 330 full days in such period.