

AMENDMENT
OFFERED BY MS. TITUS OF NEVADA
[aahca09__001]

In section 202(c), strike paragraph (3) and insert the following:

- 1 (3) THIRD YEAR.—In Y3—
- 2 (A) individuals and employers described in
- 3 paragraph (2);
- 4 (B) larger employers described in sub-
- 5 section (e)(3); and
- 6 (C) largest employers as permitted by the
- 7 Commissioner under subsection (e)(4).
- 8 (4) FOURTH AND SUBSEQUENT YEARS.—In Y4
- 9 and subsequent years—
- 10 (A) individuals and employers described in
- 11 paragraph (3); and
- 12 (B) largest employers as permitted by the
- 13 Commissioner under subsection (e)(4).

In section 202(e), strike paragraphs (1) through (3) and insert the following (and redesignate the succeeding paragraphs accordingly):

1 (1) SMALLEST EMPLOYERS.—Subject to para-
2 graph (5), smallest employers described in this para-
3 graph are employers with 15 or fewer employees.

4 (2) SMALLER EMPLOYERS.—Subject to para-
5 graph (5), smaller employers described in this para-
6 graph are employers that are not smallest employers
7 described in paragraph (1) and that have 25 or
8 fewer employees.

9 (3) LARGER EMPLOYERS.—Subject to para-
10 graph (5), larger employers described in this para-
11 graph are employers that are not smallest employers
12 described in paragraph (1) or smaller employers de-
13 scribed in paragraph (2) and that have 50 or fewer
14 employees.

15 (4) LARGEST EMPLOYERS.—

16 (A) IN GENERAL.—Beginning with Y3, the
17 Commissioner may permit employers not de-
18 scribed in paragraphs (1) (2), or (3) to be Ex-
19 change-eligible employers.

20 (B) PHASE-IN.—In applying subparagraph
21 (A), the Commissioner may phase-in the appli-
22 cation of such subparagraph based on the num-
23 ber of full-time employees of an employer and

1 such other considerations as the Commissioner
2 deems appropriate.

