

1       “(b) EXEMPTIONS.—Subsection (a) shall not apply to  
2 any individual—

3           “(1) with respect to any month if such month  
4 occurs during any period in which such individual  
5 did not have qualifying coverage (as so defined) for  
6 a period of less than 90 days,

7           “(2) who is a resident of a State that is not a  
8 participating State or an establishing State (as such  
9 terms are defined in section 3104 of the Public  
10 Health Service Act),

11           “(3) who is an enrolled member of a federally  
12 recognized Indian tribe (as defined in section 4 of  
13 the Indian Self-Determination and Education Assist-  
14 ance Act),

15           “(4) for whom affordable health care coverage  
16 is not available (as such terms are defined in an ap-  
17 plicable recommendation of the Medical Advisory  
18 Council under section 3103 of the Public Health  
19 Service Act), or

20           “(5) for whom a payment under subsection (a)  
21 would otherwise represent an exceptional financial  
22 hardship, as determined by the Secretary, or

23       “(c) COORDINATION WITH OTHER PROVISIONS.—

24           “(1) NOT TREATED AS TAX FOR CERTAIN PUR-  
25 POSES.—The amount imposed by this section shall

*(b) described  
in section  
3116(a)(5)(c)(i)  
of the Public  
Health  
Service Act.*