

14-114 KING V. BURWELL

DECISION BELOW: 759 F.3d 358

LOWER COURT CASE NUMBER: 14-1158

QUESTION PRESENTED:

Section 36B of the Internal Revenue Code, which was enacted as part of the Patient Protection and Affordable Care Act ("ACA"), authorizes federal tax-credit subsidies for health insurance coverage that is purchased through an "Exchange established by the State under section 1311" of the ACA.

The question presented is whether the Internal Revenue Service ("IRS") may permissibly promulgate regulations to extend tax-credit subsidies to coverage purchased through Exchanges established by the federal government under section 1321 of the ACA.

CERT. GRANTED 11/7/2014