

## *Client Alert: Virginia Court Finds Health Care Insurance Mandates Unconstitutional*

**CLIENT ALERT** | 12.15.2010

The future of health care reform became murkier on Monday after a federal district court in Virginia determined that a key section of the Patient Protection and Affordable Care Act is unconstitutional. Judge Henry E. Hudson of the U.S. District Court for the Eastern District of Virginia ruled in favor of the state's constitutional challenge to Section 1501 of the federal health reform law, otherwise known as the "Minimum Essential Coverage Provision," which requires that almost every U.S. citizen maintain a minimum level of health insurance coverage starting in 2014. Failure to obtain the minimum essential coverage would subject individuals to a penalty on their annual tax returns under the Internal Revenue Code.

Click on the link below to download the *Client Alert* which discusses this ruling.