



Tax Reduction Letter

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Prop. Reg. Section 1.45R-1 Definitions.

(a) **Definitions.** The definitions in this section apply to this section and §§1.45R-2, 1.45R-3, 1.45R-4, and 1.45R-5.

...

(17) *Small Business Health Options Program (SHOP).* The term Small Business Health Options Program (SHOP) means an Exchange established pursuant to section 1311 of the Affordable Care Act and defined in 45 CFR 155.20.

...

(b) **Effective/applicability date.** This section is applicable for periods after December 31, 2013.