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challenge to IRS rules to implement so-called "Obamacare" in the state.

May. 22, 2013

U.S. District Judge Ronald White has set a June 20, 2013, hearing in Oklahoma's challenge to IRS rules to implement so-called "Obamacare" in the state.

White will hear arguments for and against a motion by attorneys for the federal government to dismiss the state's lawsuit.

In addition to arguing constitutional issues against the Affordable Care Act, Oklahoma's suit challenges IRS rules designed to implement key elements of the law — insurance subsidies for people earning up to 400 percent of the federal poverty level and tax penalties against employers who don't offer qualifying insurance to workers.

In written pleadings, attorneys for the state have argued that the federal health care law only allows the distribution of health insurance subsidies through a state health insurance exchange. Oklahoma has declined to create such an exchange.

The subsidies trigger tax penalties against certain employers who fail to offer qualifying health insurance.

If Oklahoma's lawsuit is successful, Oklahomans would not be able to get federal assistance to purchase health insurance under the law's provisions and Oklahoma companies would be exempt from the law's tax penalties.

Federal attorneys have made a number of arguments against Oklahoma's complaints, including that the state has no standing to bring the suit, the arguments are premature because the IRS has not attempted to levy any tax penalties yet and

federally facilitated health exchanges provided for in the law are the equivalent of

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