

Calendar No. 302

115TH CONGRESS
2^D SESSION

H. R. 2579

IN THE SENATE OF THE UNITED STATES

JUNE 15, 2017

Received

FEBRUARY 5, 2018

Read the first time

FEBRUARY 6, 2018

Read the second time and placed on the calendar

AN ACT

To amend the Internal Revenue Code of 1986 to allow the premium tax credit with respect to unsubsidized COBRA continuation coverage.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Broader Options for
5 Americans Act”.

1 **SEC. 2. PREMIUM TAX CREDIT ALLOWED WITH RESPECT TO**
2 **UNSUBSIDIZED COBRA CONTINUATION COV-**
3 **ERAGE.**

4 (a) IN GENERAL.—Section 36B(f) of the Internal
5 Revenue Code of 1986 is amended—

6 (1) by inserting after “in section 9832(b)” the
7 following: “offered in the individual health insurance
8 market within a State (within the meaning of sec-
9 tion 5000A(f)(1)(C)), or any unsubsidized COBRA
10 continuation coverage,” and

11 (2) by striking paragraph (1) and by redesign-
12 ating paragraphs (2), (3), (4), and (5) as para-
13 graphs (1), (2), (3), and (4), respectively.

14 (b) CERTIFICATION OF UNSUBSIDIZED COBRA CON-
15 TINUATION COVERAGE.—Section 36B(g) of such Code is
16 amended by redesignating paragraph (9) as paragraph
17 (10) and by inserting after paragraph (8) the following
18 new paragraph:

19 “(9) SPECIAL RULE FOR UNSUBSIDIZED COBRA
20 CONTINUATION COVERAGE.—In the case of unsub-
21 sidized COBRA continuation coverage—

22 “(A) subsection (d)(1) shall be applied by
23 substituting ‘COBRA continuation coverage
24 which is certified by the plan administrator (as
25 defined in section 414(g)) of the group health
26 plan’ for ‘health insurance coverage which is

1 certified by the State in which such insurance
2 is offered’, and

3 “(B) the requirements of paragraph (8)
4 shall be treated as satisfied if the certification
5 meets such requirements as the Secretary may
6 provide.”.

7 (c) UNSUBSIDIZED COBRA CONTINUATION COV-
8 ERAGE.—Section 36B of such Code is amended by adding
9 at the end the following new subsection:

10 “(h) UNSUBSIDIZED COBRA CONTINUATION COV-
11 ERAGE.—For purposes of this section—

12 “(1) IN GENERAL.—The term ‘unsubsidized
13 COBRA continuation coverage’ means COBRA con-
14 tinuation coverage the payment of applicable pre-
15 miums (as defined in section 4980B(f)(4)) for which
16 is solely the obligation of the taxpayer.

17 “(2) COBRA CONTINUATION COVERAGE.—The
18 term ‘COBRA continuation coverage’ means con-
19 tinuation coverage provided—

20 “(A) pursuant to part 6 of subtitle B of
21 title I of the Employee Retirement Income Se-
22 curity Act of 1974 (other than under sections
23 602(5) and 609), title XXII of the Public
24 Health Service Act, section 4980B (other than
25 subsection (f)(1) thereof insofar as it relates to

1 pediatric vaccines), or section 8905a of title 5,
2 United States Code,

3 “(B) under a State law or program that
4 provides coverage comparable to coverage de-
5 scribed in subparagraph (A), or

6 “(C) under a group health plan that is a
7 church plan (as defined in section 414(e)) and
8 is comparable to coverage provided pursuant to
9 section 4980B.

10 Such term shall not include coverage under a health
11 flexible spending arrangement.”.

12 (d) CONFORMING AMENDMENT.—

13 (1) Section 36B(d)(2)(A) is amended by insert-
14 ing “COBRA continuation coverage or” after “other
15 than”.

16 (2) Section 36B(g)(6) of such Code is amended
17 by striking “subsection (f)(5)” and inserting “sub-
18 section (f)(4)”.

19 (e) AMENDMENT OF SECTION 36B AS AMENDED BY
20 AMERICAN HEALTH CARE ACT OF 2017.—Whenever in
21 this section an amendment is expressed in terms of an
22 amendment to section 36B of the Internal Revenue Code
23 of 1986, the reference shall be considered to be made to
24 such section as amended by the American Health Care

1 Act of 2017 and in effect for months beginning after De-
2 cember 31, 2019.

3 (f) EFFECTIVE DATE.—The amendments made by
4 this section are contingent upon the enactment of the
5 American Health Care Act of 2017 and shall apply (if at
6 all) to months beginning after December 31, 2019, in tax-
7 able years ending after such date.

Passed the House of Representatives June 15, 2017.

Attest:

KAREN L. HAAS,

Clerk.

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