

106TH CONGRESS
1ST SESSION

H. R. 122

To amend the Internal Revenue Code of 1986 to allow a refundable credit to certain senior citizens for premiums paid for coverage under Medicare Part B.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 6, 1999

Mrs. EMERSON introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Commerce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend the Internal Revenue Code of 1986 to allow a refundable credit to certain senior citizens for premiums paid for coverage under Medicare Part B.

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 “Notch Baby Health
5 Care Relief Act of 1999”.

1 **SEC. 2. PREMIUMS PAID BY CERTAIN SENIOR CITIZENS**
 2 **FOR MEDICARE PART B.**

3 (a) IN GENERAL.—Subpart C of part IV of sub-
 4 chapter A of chapter 1 of the Internal Revenue Code of
 5 1986 (relating to refundable credits) is amended by redес-
 6 ignating section 35 as section 36 and by inserting after
 7 section 34 the following new section:

8 **“SEC. 35. PREMIUMS PAID BY CERTAIN SENIOR CITIZENS**
 9 **FOR MEDICARE PART B.**

10 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-
 11 gible individual, there shall be allowed as a credit against
 12 the tax imposed by this subtitle for the taxable year an
 13 amount equal to the aggregate premiums paid under sec-
 14 tion 1840 of the Social Security Act by the taxpayer dur-
 15 ing the taxable year for enrollment of the eligible individ-
 16 ual under part B of title XVIII of such Act.

17 “(b) ELIGIBLE INDIVIDUAL.—For purposes of sub-
 18 section (a), the term ‘eligible individual’ means—

19 “(1) an individual born after 1916 and before
 20 1922 who had wages or self-employment income
 21 credited for one or more years prior to 1979 and
 22 who was not eligible for an old-age or disability in-
 23 surance benefit, and did not die, prior to January
 24 1979,

1 “(2) the spouse (as determined under section
 2 7703) of an individual described in paragraph (1),
 3 and

4 “(3) the widow or widower, as the case may be,
 5 of an individual described in paragraph (1).”.

6 (b) TECHNICAL AMENDMENTS.—

7 (1) Paragraph (2) of section 1324(b) of title
 8 31, United States Code, is amended by striking “or
 9 enacted” and inserting “enacted” and by inserting
 10 before the period “, or from section 35 of such
 11 Code”.

12 (2) The table of sections for subpart C of part
 13 IV of subchapter A of chapter 1 of such Code is
 14 amended by striking the last item and inserting the
 15 following new items:

“Sec. 35. Premiums paid by certain senior citizens for medicare
 part B.

“Sec. 36. Overpayments of tax.”.

16 (c) EFFECTIVE DATE.—The amendments made by
 17 this section shall apply to premiums paid after the date
 18 of enactment of this Act.

19 **SEC. 3. ELIMINATION OF MEDICARE PART B PREMIUM PEN-**
 20 **ALTY.**

21 (a) IN GENERAL.—Section 1839(b) of the Social Se-
 22 curity Act (42 U.S.C. 1395r(b)) is amended by adding at
 23 the end the following: “Any increase in an individual’s
 24 monthly premium under the first sentence of this sub-

1 section shall not be applicable with respect to an eligible
2 individual (or dependent of such an individual), as defined
3 in section 35(b) of the Internal Revenue Code of 1986.”.

4 (b) EFFECTIVE DATE.—The amendment made by
5 subsection (a) shall apply to premiums for months begin-
6 ning after the date of the enactment of this Act.

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