

108TH CONGRESS  
1ST SESSION

# S. 713

To amend the Internal Revenue Code of 1986 to allow individuals to designate any portion of a refund for use by the Secretary of Health and Human Services in providing catastrophic health coverage to individuals who do not otherwise have health coverage.

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## IN THE SENATE OF THE UNITED STATES

MARCH 26, 2003

Mr. ALLEN introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to allow individuals to designate any portion of a refund for use by the Secretary of Health and Human Services in providing catastrophic health coverage to individuals who do not otherwise have health 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 “Help for America’s  
5       Uninsured Act of 2003”.

1 **SEC. 2. DESIGNATION OF OVERPAYMENTS FOR HEALTH**  
 2 **COVERAGE FOR UNINSURED.**

3 (a) IN GENERAL.—Subchapter A of chapter 61 of the  
 4 Internal Revenue Code of 1986 is amended by adding at  
 5 the end the following new part:

6 **“PART IX—DESIGNATION OF OVERPAYMENTS**  
 7 **FOR HEALTH COVERAGE FOR UNINSURED**

“Sec. 6097. Designation.

8 **“SEC. 6097. DESIGNATION.**

9 “(a) IN GENERAL.—In the case of an individual, with  
 10 respect to each taxpayer’s return for the taxable year of  
 11 the tax imposed by chapter 1, such taxpayer may des-  
 12 ignate that a specified portion (not less than \$1) of any  
 13 overpayment of tax for such taxable year be paid over to  
 14 the Health Coverage for the Uninsured Trust Fund.

15 “(b) MANNER AND TIME OF DESIGNATION.—A des-  
 16 ignation under subsection (a) may be made with respect  
 17 to any taxable year only at the time of filing the return  
 18 of the tax imposed by chapter 1 for such taxable year.  
 19 Such designation shall be made in such manner as the  
 20 Secretary prescribes by regulations except that such des-  
 21 ignation shall be made either on the first page of the re-  
 22 turn or on the page bearing the taxpayer’s signature.

23 “(c) OVERPAYMENTS TREATED AS REFUNDED.—For  
 24 purposes of this title, any portion of an overpayment of  
 25 tax designated under subsection (a) shall be treated as

1 being refunded to the taxpayer as of the last date pre-  
 2 scribed for filing the return of tax imposed by chapter 1  
 3 (determined without regard to extensions) or, if later, the  
 4 date the return is filed.”.

5 (b) TRANSFERS TO HEALTH COVERAGE FOR THE  
 6 UNINSURED TRUST FUND.—The Secretary of the Treas-  
 7 ury shall, from time to time, transfer to the Health Cov-  
 8 erage for the Uninsured Trust Fund the amounts des-  
 9 ignated under section 6097 of the Internal Revenue Code  
 10 of 1986.

11 (c) CLERICAL AMENDMENT.—The table of parts for  
 12 subchapter A of chapter 61 of the Internal Revenue Code  
 13 of 1986 is amended by adding at the end thereof the fol-  
 14 lowing new item:

“Part IX. Designation of overpayments for health coverage for  
 uninsured.”.

15 (d) EFFECTIVE DATE.—The amendments made by  
 16 this section shall apply to taxable years beginning after  
 17 December 31, 2002.

18 **SEC. 3. HEALTH COVERAGE FOR THE UNINSURED TRUST**  
 19 **FUND.**

20 (a) IN GENERAL.—Subchapter A of chapter 98 of the  
 21 Internal Revenue Code of 1986 (relating to trust fund  
 22 code) is amended by adding at the end the following new  
 23 section:

1 **“SEC. 9511. HEALTH COVERAGE FOR THE UNINSURED**  
 2 **TRUST FUND.**

3 “(a) CREATION OF TRUST FUND.—There is estab-  
 4 lished in the Treasury of the United States a trust fund  
 5 to be known as the ‘Health Coverage for the Uninsured  
 6 Trust Fund’, consisting of such amounts as may be appro-  
 7 priated or credited to such Trust Fund as provided in this  
 8 section or section 9602(b).

9 “(b) TRANSFERS TO TRUST FUND.—There are here-  
 10 by appropriated to the Health Coverage for the Uninsured  
 11 Trust Fund amounts equivalent to the amounts des-  
 12 ignated under section 6097 (relating to designation of  
 13 overpayments for health coverage for uninsured).

14 “(c) EXPENDITURES.—Amounts in the Health Cov-  
 15 erage for the Uninsured Trust Fund shall be available to  
 16 the Health Care Financing Administration to carry out  
 17 a program which provides health coverage for catastrophic  
 18 illnesses and injuries of individuals who otherwise have no  
 19 health coverage.”.

20 (b) CLERICAL AMENDMENT.—The table of sections  
 21 for such subchapter is amended by adding at the end  
 22 thereof the following new item:

“Sec. 9511. Health Coverage for the Uninsured Trust Fund.”.

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