

108TH CONGRESS
1ST SESSION

S. 928

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.

IN THE SENATE OF THE UNITED STATES

APRIL 28, 2003

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

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 “American LIFE Trust
5 Fund for the Medical Treatment of the Uninsured in
6 Honor of the Victims and Families of September 11,
7 2001, Act”.

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 American LIFE Trust Fund for the Medical Treat-
 15 ment of the Uninsured in Honor of the Victims and Fami-
 16 lies of September 11, 2001.

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

1 “(c) OVERPAYMENTS TREATED AS REFUNDED.—For
 2 purposes of this title, any portion of an overpayment of
 3 tax designated under subsection (a) shall be treated as
 4 being refunded to the taxpayer as of the last date pre-
 5 scribed for filing the return of tax imposed by chapter 1
 6 (determined without regard to extensions) or, if later, the
 7 date the return is filed.”.

8 (b) TRANSFERS TO AMERICAN LIFE TRUST FUND
 9 FOR THE MEDICAL TREATMENT OF THE UNINSURED IN
 10 HONOR OF THE VICTIMS AND FAMILIES OF SEPTEMBER
 11 11, 2001.—The Secretary of the Treasury shall, from
 12 time to time, transfer to the American LIFE Trust Fund
 13 for the Medical Treatment of the Uninsured in Honor of
 14 the Victims and Families of September 11, 2001, the
 15 amounts designated under section 6097 of the Internal
 16 Revenue Code of 1986.

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

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

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

1 **SEC. 3. AMERICAN LIFE TRUST FUND FOR THE MEDICAL**
 2 **TREATMENT OF THE UNINSURED IN HONOR**
 3 **OF THE VICTIMS AND FAMILIES OF SEP-**
 4 **TEMBER 11, 2001.**

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

9 **“SEC. 9511. AMERICAN LIFE TRUST FUND FOR THE MED-**
 10 **ICAL TREATMENT OF THE UNINSURED IN**
 11 **HONOR OF THE VICTIMS AND FAMILIES OF**
 12 **SEPTEMBER 11, 2001.**

13 “(a) CREATION OF TRUST FUND.—There is estab-
 14 lished in the Treasury of the United States a trust fund
 15 to be known as the ‘American LIFE Trust Fund for the
 16 Medical Treatment of the Uninsured in Honor of the Vic-
 17 tims and Families of September 11, 2001’, consisting of
 18 such amounts as may be appropriated or credited to such
 19 Trust Fund as provided in this section or section 9602(b).

20 “(b) TRANSFERS TO TRUST FUND.—There are here-
 21 by appropriated to the American LIFE Trust Fund for
 22 the Medical Treatment of the Uninsured in Honor of the
 23 Victims and Families of September 11, 2001, amounts
 24 equivalent to the amounts designated under section 6097
 25 (relating to designation of overpayments for health cov-
 26 erage for uninsured).

1 “(c) EXPENDITURES.—Amounts in the American
2 LIFE Trust Fund for the Medical Treatment of the Unin-
3 sured in Honor of the Victims and Families of September
4 11, 2001, shall be available to the Health Care Financing
5 Administration to carry out a program which provides
6 health coverage for catastrophic illnesses and injuries of
7 individuals who otherwise have no health coverage.”.

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

“Sec. 9511. American LIFE Trust Fund for the Medical Treat-
ment of the Uninsured in Honor of the Victims and
Families of September 11, 2001.”.

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