

110TH CONGRESS
1ST SESSION

H. R. 343

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

IN THE HOUSE OF REPRESENTATIVES

JANUARY 9, 2007

Mrs. EMERSON introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow a refundable credit to military retirees 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 “Military Retiree Health
5 Care Relief Act of 2007”.

6 SEC. 2. PREMIUMS PAID BY MILITARY RETIREES FOR MEDI-

7 CARE PART B.

8 (a) IN GENERAL.—Subpart C of part IV of sub-
9 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 (relating to refundable credits) is amended by redes-
2 ignating section 36 as section 37 and by inserting after
3 section 35 the following new section:

4 **“SEC. 36. PREMIUMS PAID BY MILITARY RETIREES FOR**
5 **MEDICARE PART B.**

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

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

15 “(1) an individual who is entitled to retired or
16 retainer pay based upon service in the uniformed
17 services (as defined in section 101 of title 10, United
18 States Code),

19 “(2) the spouse (as determined under section
20 7703) of an individual described in paragraph (1),
21 and

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

24 (b) TECHNICAL AMENDMENTS.—

5 (2) The table of sections for subpart C of part
6 IV of subchapter A of chapter 1 of the Internal Rev-
7 enue Code of 1986 is amended by striking the last
8 item and inserting the following new items:

“Sec. 36. Premiums paid by military retirees for Medicare Part B.
“Sec. 37. Overpayments of tax.”.

9 (c) EFFECTIVE DATE.—

