

113TH CONGRESS
1ST SESSION

H. R. 2783

To amend the Internal Revenue Code of 1986 to provide for continued eligibility for the health care tax credit for PBGC pension recipients eligible for the credit at the end of 2013.

IN THE HOUSE OF REPRESENTATIVES

JULY 22, 2013

Mr. RYAN of Ohio (for himself, Mr. TURNER, Mr. JOHNSON of Ohio, Mr. O'ROURKE, and Mrs. DAVIS of California) 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 provide for continued eligibility for the health care tax credit for PBGC pension recipients eligible for the credit at the end of 2013.

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. CONTINUED ELIGIBILITY FOR HEALTH CARE**
4 **TAX CREDIT FOR CERTAIN PBGC PENSION**
5 **RECIPIENTS AFTER 2013.**

6 (a) IN GENERAL.—Subsection (b) of section 35 of the
7 Internal Revenue Code of 1986 is amended by adding at
8 the end the following new paragraph:

1 “(3) EXCEPTION.—

2 “(A) IN GENERAL.—Paragraph (1) shall
3 be applied without regard to subparagraph (B)
4 thereof for months after 2013 for so long as
5 there is not a break in coverage in the case of
6 an eligible PBGC pension recipient for whom
7 December 2013 is an eligible coverage month.

8 “(B) COORDINATION.—If, for any month,
9 subparagraph (A) applies and the individual is
10 an eligible individual—

11 “(i) such month shall not be taken
12 into account under section 36B,

13 “(ii) no penalty shall be imposed
14 under section 5000A with respect to the el-
15 igible individual or any family member who
16 is covered by qualified health insurance,
17 and

18 “(iii) the eligible individual shall not
19 be treated as an eligible insured for pur-
20 poses of section 1402 of the Patient Pro-
21 tection and Affordable Care Act (relating
22 to reduced cost-sharing for individuals en-
23 rolling in qualified health plans).

24 “(C) ELECTION.—Subparagraph (A) shall
25 not apply with respect to an eligible individual

1 if the individual elects not to have a month
2 treated as an eligible coverage month. Such
3 election, once made, shall be irrevocable, and
4 the individual may not thereafter be treated as
5 an eligible individual for purposes of this sec-
6 tion.”.

7 (b) EFFECTIVE DATE.—The amendment made by
8 subsection (a) shall apply to months after December 2013.

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