

106TH CONGRESS  
1ST SESSION

# H. R. 2433

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 HOUSE OF REPRESENTATIVES

JULY 1, 1999

Mr. GOODE (for himself, Mr. SISISKY, Mr. CONDIT, Mr. CRAMER, Mr. MORAN of Virginia, and Mr. SHOWS) 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

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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 1999”.

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 igned 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 such Code is amended by  
13 adding at the end thereof the following new item:

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

14 (d) EFFECTIVE DATE.—The amendments made by  
15 this section shall apply to taxable years beginning after  
16 December 31, 1999.

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

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