

# Calendar No. 955

106<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# S. 3267

[Report No. 106-512]

To amend the Internal Revenue Code of 1986 to maintain retiree health benefits under the Coal Industry Retiree Health Benefit Act of 1992 and adjust inequities related to the United Mine Workers of America Combined Benefit Fund.

---

## IN THE SENATE OF THE UNITED STATES

NOVEMBER 1 (legislative day, SEPTEMBER 22), 2000

Mr. ROTH from the Committee on Finance, reported the following original bill; which was read twice and placed on the calendar

---

## A BILL

To amend the Internal Revenue Code of 1986 to maintain retiree health benefits under the Coal Industry Retiree Health Benefit Act of 1992 and adjust inequities related to the United Mine Workers of America Combined Benefit Fund.

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 “Retired Coal Miners  
5 Health Benefit Security Act”.

1 **SEC. 2. MANDATORY TRANSFER OF FUNDS TO COMBINED**  
2 **BENEFIT FUND.**

3 Section 9705 of the Internal Revenue Code of 1986  
4 (relating to transfers to the Combined Benefit Fund) is  
5 amended by adding at the end the following:

6 “(c) MANDATORY TRANSFERS FROM GENERAL  
7 FUND.—

8 “(1) IN GENERAL.—There is hereby authorized  
9 and appropriated, out of any amounts in the Treas-  
10 ury not otherwise appropriated, to the Combined  
11 Fund \$77,438,000 for fiscal year 2001.

12 “(2) USE OF FUNDS.—

13 “(A) AVAILABILITY.—Any amounts trans-  
14 ferred to the Combined Fund under paragraph  
15 (1) shall be available, without fiscal year limita-  
16 tion, as provided under this paragraph.

17 “(B) MAINTENANCE OF BENEFITS.—  
18 \$57,000,000 shall be available to pay benefits  
19 under this subchapter.

20 “(C) RELIEF FROM FINAL JUDGMENTS.—

21 “(i) REFUND.—\$20,438,000 shall be  
22 available to refund to a coal industry oper-  
23 ator described in clause (ii) (and any re-  
24 lated person to such operator) an amount  
25 equal to any amount previously paid by  
26 such operator or person to the Combined

1 Fund on or before September 7, 2000 (and  
2 not previously refunded or credited).

3 “(ii) FINAL JUDGMENT OPERATOR.—  
4 A coal industry operator is described in  
5 this clause if—

6 “(I) the operator’s beneficiary as-  
7 signments have been voided by the  
8 Commissioner of the Social Security  
9 Administration, and

10 “(II) the operator brought an ac-  
11 tion prior to September 7, 2000,  
12 claiming that the assignment of bene-  
13 ficiaries under section 9706 was un-  
14 constitutional as applied to such oper-  
15 ator and received a final judgment  
16 against such claim.

17 “(3) TRANSFER.—The Secretary shall transfer  
18 the amount appropriated under paragraph (1) on  
19 October 1, 2000.”

20 **SEC. 3. REQUIRED REPORT.**

21 (a) STUDY.—The Comptroller General of the United  
22 States shall study long-term reform of the Coal Industry  
23 Retiree Health Benefit Act of 1992 and retiree health ben-  
24 efits under such Act.

1       (b) REPORT.—Not later than March 1, 2001, the  
2 Comptroller General of the United States shall submit a  
3 report containing the results of the study under subsection  
4 (a), with any recommendations, to the Committee on Fi-  
5 nance of the Senate.



**Calendar No. 955**

106TH CONGRESS  
2D SESSION

**S. 3267**

**[Report No. 106-512]**

---

---

**A BILL**

To amend the Internal Revenue Code of 1986 to maintain retiree health benefits under the Coal Industry Retiree Health Benefit Act of 1992 and adjust inequities related to the United Mine Workers of America Combined Benefit Fund.

---

---

NOVEMBER 1 (legislative day, SEPTEMBER 22), 2000

Read twice and placed on the calendar