

108TH CONGRESS
1ST SESSION

H. R. 66

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

IN THE HOUSE OF REPRESENTATIVES

JANUARY 7, 2003

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

A BILL

To amend the Internal Revenue Code of 1986 to allow a refundable credit to certain senior citizens 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 “Notch Baby Health
5 Care Relief Act”.

1 **SEC. 2. PREMIUMS PAID BY CERTAIN SENIOR CITIZENS**
2 **FOR MEDICARE PART B.**

3 (a) **IN GENERAL.**—Subpart C of part IV of sub-
4 chapter A of chapter 1 of the Internal Revenue Code of
5 1986 (relating to refundable credits) is amended by redес-
6 ignating section 35 as section 36 and by inserting after
7 section 34 the following new section:

8 **“SEC. 35. PREMIUMS PAID BY CERTAIN SENIOR CITIZENS**
9 **FOR MEDICARE PART B.**

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

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

19 “(1) an individual born after 1916 and before
20 1927 who had wages or self-employment income
21 credited for one or more years prior to 1979 and
22 who was not eligible for an old-age or disability in-
23 surance benefit, and did not die, prior to January
24 1979,

1 section shall not be applicable with respect to an eligible
2 individual (or dependent of such an individual), as defined
3 in section 35(b) of the Internal Revenue Code of 1986.”.

4 (b) EFFECTIVE DATE.—The amendment made by
5 subsection (a) shall apply to premiums for months begin-
6 ning after the date of the enactment of this Act.

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