

109TH CONGRESS
1ST SESSION

H. R. 1098

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.

IN THE HOUSE OF REPRESENTATIVES

MARCH 3, 2005

Mr. GOODE (for himself, Mrs. JO ANN DAVIS of Virginia, Mr. LAHOOD, Mr. PLATTS, Mrs. CHRISTENSEN, Mr. BISHOP of Georgia, Mr. JONES of North Carolina, Mr. BARTLETT of Maryland, Mr. BURTON of Indiana, Mr. MORAN of Virginia, Mr. PASTOR, Mr. SOUDER, Mr. WOLF, Mr. FORBES, Mrs. DRAKE, Mr. OWENS, Mr. BOUCHER, Mr. HALL, and Mr. GOODLATTE) 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 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,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “American LIFE Fund
3 for the Medical Treatment of the Uninsured Act of 2005”.

4 **SEC. 2. DESIGNATION OF OVERPAYMENTS FOR HEALTH**
5 **COVERAGE FOR UNINSURED.**

6 (a) IN GENERAL.—Subchapter A of chapter 61 of the
7 Internal Revenue Code of 1986 is amended by adding at
8 the end the following new part:

9 **“PART IX—DESIGNATION OF OVERPAYMENTS**
10 **FOR HEALTH COVERAGE FOR UNINSURED**

“Sec. 6097. Designation.

11 **“SEC. 6097. DESIGNATION.**

12 “(a) IN GENERAL.—In the case of an individual, with
13 respect to each taxpayer’s return for the taxable year of
14 the tax imposed by chapter 1, such taxpayer may des-
15 ignate that a specified portion (not less than \$1) of any
16 overpayment of tax for such taxable year be paid over to
17 the Health Coverage for the Uninsured Trust Fund.

18 “(b) MANNER AND TIME OF DESIGNATION.—A des-
19 ignation under subsection (a) may be made with respect
20 to any taxable year only at the time of filing the return
21 of the tax imposed by chapter 1 for such taxable year.
22 Such designation shall be made in such manner as the
23 Secretary prescribes by regulations except that such des-
24 ignation shall be made either on the first page of the re-
25 turn or on the page bearing the taxpayer’s signature.

1 “(c) OVERPAYMENTS TREATED AS REFUNDED.—For
2 purposes of this title, any portion of an overpayment of
3 tax designated under subsection (a) shall be treated as
4 being refunded to the taxpayer as of the last date pre-
5 scribed for filing the return of tax imposed by chapter 1
6 (determined without regard to extensions) or, if later, the
7 date the return is filed.”.

8 (b) CLERICAL AMENDMENT.—The table of parts for
9 subchapter A of chapter 61 of such Code is amended by
10 adding at the end thereof the following new item:

“PART IX. DESIGNATION OF OVERPAYMENTS FOR HEALTH COVERAGE FOR
UNINSURED”.

11 (c) EFFECTIVE DATE.—The amendments made by
12 this section shall apply to taxable years beginning after
13 December 31, 2004.

14 **SEC. 3. HEALTH COVERAGE FOR THE UNINSURED TRUST**
15 **FUND.**

16 (a) IN GENERAL.—Subchapter A of chapter 98 of the
17 Internal Revenue Code of 1986 (relating to trust fund
18 code) is amended by adding at the end the following new
19 section:

20 **“SEC. 9511. HEALTH COVERAGE FOR THE UNINSURED**
21 **TRUST FUND.**

22 “(a) CREATION OF TRUST FUND.—There is estab-
23 lished in the Treasury of the United States a trust fund
24 to be known as the ‘Health Coverage for the Uninsured

1 Trust Fund', consisting of such amounts as may be appro-
2 priated or credited to such Trust Fund as provided in this
3 section or section 9602(b).

4 “(b) TRANSFERS TO TRUST FUND.—There are here-
5 by appropriated to the Health Coverage for the Uninsured
6 Trust Fund amounts equivalent to the amounts des-
7 ignated under section 6097 (relating to designation of
8 overpayments for health coverage for uninsured).

9 “(c) EXPENDITURES.—Amounts in the Health Cov-
10 erage for the Uninsured Trust Fund shall be available to
11 the Centers for Medicare and Medicaid Services to carry
12 out a program which provides health coverage for cata-
13 strophic illnesses and injuries of individuals who otherwise
14 have no health coverage.”.

15 (b) CLERICAL AMENDMENT.—The table of sections
16 for such subchapter is amended by adding at the end
17 thereof the following new item:

“Sec. 9511. Health Coverage for the Uninsured Trust Fund.”.

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