

105TH CONGRESS
2D SESSION

H. R. 4167

To amend the Internal Revenue Code of 1986 to allow a refundable credit to military retirees for premiums paid for coverage under Medicare part B.

IN THE HOUSE OF REPRESENTATIVES

JUNE 25, 1998

Mrs. EMERSON (for herself, Mr. McHUGH, Mr. CALVERT, Mr. WATTS of Oklahoma, Ms. DANNER, Mr. ROMERO-BARCELÓ, Mr. BLUNT, and Mr. BARR of Georgia) 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

A BILL

To amend the Internal Revenue Code of 1986 to allow a refundable credit to military retirees 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 “Military Retiree Health
5 Care Relief Act”.

1 **SEC. 2. PREMIUMS PAID BY MILITARY RETIREES FOR MEDI-**
2 **CARE 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 MILITARY RETIREES FOR**
9 **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 chapter 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 individ-
16 ual 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 who is entitled to retired or
20 retainer pay based upon service in the uniformed
21 services (as defined in section 101 of title 10, United
22 States Code),

23 “(2) the spouse (as determined under section
24 7703) of an individual described in paragraph (1),
25 and

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

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