#### 105TH CONGRESS 1ST SESSION

# H. R. 444

To amend the Internal Revenue Code of 1986 and the Employee Retirement Income Security Act of 1974 to assist in assuring health coverage for workers over 55 who leave employment.

#### IN THE HOUSE OF REPRESENTATIVES

January 9, 1997

Mr. Stark (for himself, Mr. Lewis of Georgia, Mr. Barrett of Wisconsin, Mr. Defazio, Mr. Dellums, Mr. Gonzalez, Mr. Green, Mr. Martinez, Mr. Oberstar, Ms. Rivers, and Mr. Towns) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Education and the Workforce, 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 and the Employee Retirement Income Security Act of 1974 to assist in assuring health coverage for workers over 55 who leave employment.

- 1 Be it enacted by the Senate and House of Representa-
- 2 tives of the United States of America in Congress assembled,

### SECTION 1. CONTINUATION OF COVERAGE FOR PERSONS 2 AGED 55 OR OLDER. 3 (a) IN GENERAL.—Section 4980B(f)(2) of the Internal Revenue Code of 1986 is amended by adding at the 4 5 end the following: 6 "(F) Coverage for Persons aged 55 or 7 OLDER.—In the case of a covered employee who 8 has attained the age of 55 before incurring the 9 qualifying event described in paragraph (3)(B), 10 after the period described in subparagraph 11 (B)(i)(I)— 12 "(i) the coverage extends until the 13 qualifying event described in paragraph 14 (3)(D) without regard to subclauses (II) 15 through (V) of subparagraph (2)(B)(i), 16 and 17 "(ii) the premium requirements for 18 any period of continuation of coverage sole-19 ly by reason of clause (i) apply by sub-20 stituting '110 percent' for '102 percent' in 21 subparagraph (2)(C)(i), unless the last 22 sentence of subparagraph (2)(C) otherwise 23 applies." 24 (b) Section 602 of the Employee Retirement Income Security Act of 1974 is amended by adding at the end

the following:

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1	"(6) Coverage for Persons aged 55 or
2	OLDER.—In the case of a covered employee who has
3	attained the age of 55 before incurring the qualify-
4	ing event described in paragraph (2) of section 603,
5	after the period described in subparagraph (2)(A)(i)
6	of this section—
7	"(A) the coverage extends until the quali-
8	fying event described in paragraph (4) of sec-
9	tion 603 without regard to subclauses (ii)
10	through (v) of subparagraph (2)(A)(i) of section
11	602, and
12	"(B) the premium requirements for any
13	period of continuation of coverage solely by rea-
14	son of clause (A) apply by substituting '110
15	percent' for '102 percent' in subparagraph
16	(3)(A) of section 602, unless the last sentence
17	of subparagraph (3) otherwise applies."
18	(c) Effective Date.—The amendments made by
19	this section shall apply with respect to plan years begin-
20	ning after December 31, 1997.

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