### 108TH CONGRESS 1ST SESSION H. R. 1999

To amend the Internal Revenue Code of 1986 to expand the availability of the refundable tax credit for health insurance costs of eligible individuals and to extend the steel import licensing and monitoring program.

### IN THE HOUSE OF REPRESENTATIVES

#### MAY 7, 2003

Mr. VISCLOSKY (for himself, Mr. ENGLISH, Mr. QUINN, Mr. KUCINICH, Mr. MURTHA, Mr. NEY, Mr. CARDIN, Mr. OBERSTAR, Mr. BROWN of Ohio, Mr. MOLLOHAN, Mr. LAHOOD, Mrs. JONES of Ohio, Ms. HART, Mr. STUPAK, Mr. STRICKLAND, Mr. LEVIN, Mr. DINGELL, Mr. DOYLE, Mr. RANGEL, Mr. RAHALL, Mr. LEWIS of Georgia, Mr. SPRATT, Ms. KAPTUR, Mr. DAVIS of Illinois, Mr. SHIMKUS, Mr. JACKSON of Illinois, Mr. COSTELLO, Mr. LYNCH, Mr. MATSUI, Mr. HINCHEY, Mr. FROST, Mr. MCGOVERN, Mr. KENNEDY of Rhode Island, Mr. GRIJALVA, Mr. HOLDEN, Mr. TOWNS, Mr. THOMPSON of California, Mr. RYAN of Ohio, Mr. ISRAEL, Mr. ABERCROMBIE, Mr. WYNN, Mr. CONYERS, Ms. CORRINE BROWN of Florida, Mr. CUMMINGS, Ms. HOOLEY of Oregon, Ms. MILLENDER-MCDONALD, Mr. PALLONE, Mr. RUPPERSBERGER, Mr. SANDERS, Mr. OLVER, Mr. BACA, Mr. LANGEVIN, Mr. MCNULTY, Mr. ENGEL, Ms. NORTON, Ms. BERKLEY, Mr. GREEN of Texas, Mrs. CHRISTENSEN, Mr. MATHESON, Ms. CARSON of Indiana, Mr. MICHAUD, Mr. KILDEE, Mr. REYES, Ms. MCCARTHY of Missouri, Mr. Allen, Ms. WOOLSEY, Mr. EVANS, Mr. CRAMER, Mr. FILNER, Ms. ROYBAL-ALLARD, Mr. GUTIERREZ, Ms. BALDWIN, Mr. BISHOP of Georgia, Mr. PAYNE, Ms. KILPATRICK, and Mr. THOMPSON of Mississippi) introduced the following bill; which was referred to the Committee on Ways and Means

## A BILL

To amend the Internal Revenue Code of 1986 to expand the availability of the refundable tax credit for health insurance costs of eligible individuals and to extend the steel import licensing and monitoring program.

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

### **3 SECTION 1. SHORT TITLE.**

This Act may be cited as the "Health Care Tax Credt Enhancement for Workers and Steel Security Act of
2003".

### 7 SEC. 2. HEALTH CARE TAX CREDIT ENHANCEMENT.

8 (a) DECREASE IN AGE ELIGIBILITY REQUIRE-9 MENT.—Subparagraph (A) of section 35(c)(4) of the In-10 ternal Revenue Code of 1986 (defining eligible PBGC pen-11 sion recipient) is amended by striking "age 55" and in-12 serting "age 50".

(b) REPEAL OF 3-MONTH REQUIREMENT OF EXISTING COVERAGE.—Clause (i) of section 35(e)(2)(B) of such
Code (defining qualifying individual) is amended by striking "9801(c)" and inserting "9801(c) (prior to the employment separation necessary to attain the status of an
eligible individual)".

(c) ELIGIBILITY OF SPOUSE OF CERTAIN INDIVID20 UALS ENTITLED TO MEDICARE.—Subsection (b) of sec21 tion 35 of such Code (defining eligible coverage month)
22 is amended by adding at the end the following:

23 "(3) SPECIAL RULE FOR SPOUSE OF INDI24 VIDUAL ENTITLED TO MEDICARE.—Any month
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which would be an eligible coverage month with re spect to a taxpayer (determined without regard to
 subsection (f)(2)(A)) shall be an eligible coverage
 month for any spouse of such taxpayer.".

5 (d) EFFECTIVE DATE.—The amendments made by
6 this section shall apply as if included in the amendments
7 made by section 201 of the Trade Adjustment Assistance
8 Reform Act of 2002.

# 9 SEC. 3. MAINTENANCE OF STEEL IMPORT LICENSING AND 10 MONITORING PROGRAM.

11 (a) MAINTENANCE OF PROGRAM.—The steel import 12 licensing and monitoring program established by the Sec-13 retary of the Treasury and the Secretary of Commerce pursuant to the Memorandum signed by the President on 14 15 March 5, 2002 (67 Fed. Reg. 10593 through 10597) (pursuant to the authority of the President under section 16 17 203(g) of the Trade Act of 1974), shall, notwithstanding any other action taken by the President under section 203 18 19 of the Trade Act of 1974 concerning the steel products described in the Memorandum, remain in effect until not 20 21 later than March 6, 2010. In carrying out the program 22 in accordance with the preceding sentence, the Secretary 23 of the Treasury and the Secretary of Commerce shall ex-24 pand the program to include all iron and steel, and all

articles of iron or steel, described in chapters 72 and 73
 of the Harmonized Tariff Schedule of the United States.
 (b) ADDITIONAL AUTHORITY.—The Secretary of the
 Treasury and the Secretary of Commerce are hereby au thorized and directed to take such actions as are necessary
 to maintain or expand as necessary and appropriate the
 operation of the program described in subsection (a).

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