

108TH CONGRESS
1ST SESSION

H. R. 935

To amend the Internal Revenue Code of 1986 to extend the exclusion from gross income for employer-provided health coverage for employees' spouses and dependent children to coverage provided to other eligible designated beneficiaries of employees.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 26, 2003

Mr. McDERMOTT (for himself, Mr. ABERCROMBIE, Mr. MATSUI, Ms. NORTON, Ms. LEE, Mr. FILNER, Mr. NADLER, Mr. GEORGE MILLER of California, Ms. CARSON of Indiana, Ms. LOFGREN, Mr. LANTOS, Mr. WAXMAN, Mr. KOLBE, Ms. WOOLSEY, Mr. BLUMENAUER, and Mr. BERMAN) 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 extend the exclusion from gross income for employer-provided health coverage for employees' spouses and dependent children to coverage provided to other eligible designated beneficiaries of employees.

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 "Tax Equity for Health
5 Plan Beneficiaries Act of 2003".

1 **SEC. 2. EXTENSION OF EXCLUSION FOR EMPLOYER-PRO-**
2 **VIDED HEALTH COVERAGE TO ALL ELIGIBLE**
3 **BENEFICIARIES OF EMPLOYEES.**

4 (a) **IN GENERAL.**—Section 106 of the Internal Rev-
5 enue Code of 1986 (relating to contributions by employer
6 to accident and health plans) is amended by adding at the
7 end the following new subsection:

8 “(d) **COVERAGE PROVIDED FOR ELIGIBLE BENE-**
9 **FICIARIES OF EMPLOYEES.**—In the case of employer-pro-
10 vided coverage under an accident or health plan for an
11 eligible beneficiary (other than a spouse or child) of an
12 employee, such coverage shall be treated for purposes of
13 this section in the same manner as such coverage for the
14 spouse of an employee is treated.”.

15 (b) **EFFECTIVE DATE.**—The amendment made by
16 this section shall apply to taxable years beginning after
17 the date of the enactment of this Act.

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