

112TH CONGRESS
1ST SESSION

S. 1376

To conform income calculations for purposes of eligibility for the refundable credit for coverage under a qualified health plan and for Medicaid to existing Federal low-income assistance programs.

IN THE SENATE OF THE UNITED STATES

JULY 18, 2011

Mr. ENZI (for himself and Mr. GRASSLEY) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To conform income calculations for purposes of eligibility for the refundable credit for coverage under a qualified health plan and for Medicaid to existing Federal low-income assistance programs.

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. INCLUSION OF 100 PERCENT OF SOCIAL SECUR-**
2 **RITY AND TIER I RAILROAD RETIREMENT**
3 **BENEFITS IN INCOME FOR PURPOSES OF ELI-**
4 **GIBILITY FOR THE REFUNDABLE CREDIT**
5 **FOR COVERAGE UNDER A QUALIFIED**
6 **HEALTH PLAN AND FOR MEDICAID.**

7 (a) DEFINITION OF MODIFIED ADJUSTED GROSS IN-
8 COME.—Subparagraph (B) of section 36B(d)(2) of the In-
9 ternal Revenue Code of 1986 is amended—

10 (1) in clause (i), by striking “and” after the
11 comma;

12 (2) in clause (ii), by striking the period at the
13 end and inserting “, and”; and

14 (3) by adding at the end the following:

15 “(iii) an amount equal to the portion
16 of the taxpayer’s social security benefits
17 (as defined in section 86(d)) which is not
18 included in gross income under section 86
19 for the taxable year.”.

20 (b) EFFECTIVE DATE.—The amendments made by
21 this section shall apply to taxable years ending after De-
22 cember 31, 2013.

○