

**AMENDMENT TO H.J. RES 59**  
**OFFERED BY Mr. Ryan of Ohio**

Insert at the end of the House amendment the following:

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. CONTINUED ELIGIBILITY FOR HEALTH CARE**

4 **TAX CREDIT FOR CERTAIN PBGC PENSION**

5 **RECIPIENTS AFTER 2013.**

6 (a) IN GENERAL.—Subsection (b) of section 35 of the  
7 Internal Revenue Code of 1986 is amended by adding at  
8 the end the following new paragraph:

1           “(3) EXCEPTION.—

2                   “(A) IN GENERAL.—Paragraph (1) shall  
3           be applied without regard to subparagraph (B)  
4           thereof for months after 2013 for so long as  
5           there is not a break in coverage in the case of  
6           an eligible PBGC pension recipient for whom  
7           December 2013 is an eligible coverage month.

8                   “(B) COORDINATION.—If, for any month,  
9           subparagraph (A) applies and the individual is  
10          an eligible individual—

11                          “(i) such month shall not be taken  
12                          into account under section 36B,

13                          “(ii) no penalty shall be imposed  
14                          under section 5000A with respect to the el-  
15                          igible individual or any family member who  
16                          is covered by qualified health insurance,  
17                          and

18                          “(iii) the eligible individual shall not  
19                          be treated as an eligible insured for pur-  
20                          poses of section 1402 of the Patient Pro-  
21                          tection and Affordable Care Act (relating  
22                          to reduced cost-sharing for individuals en-  
23                          rolling in qualified health plans).

24                   “(C) ELECTION.—Subparagraph (A) shall  
25          not apply with respect to an eligible individual

1 if the individual elects not to have a month  
2 treated as an eligible coverage month. Such  
3 election, once made, shall be irrevocable, and  
4 the individual may not thereafter be treated as  
5 an eligible individual for purposes of this sec-  
6 tion.”.

7 (b) **EFFECTIVE DATE.**—The amendment made by  
8 subsection (a) shall apply to months after December 2013.