

AMENDMENT TO H.R. 4015
OFFERED BY MR. KILDEE OF MICHIGAN

At the end of the bill, add the following:

1 **SEC. 10. CONTINUED ELIGIBILITY FOR HEALTH CARE TAX**
2 **CREDIT FOR CERTAIN PBGC PENSION RE-**
3 **CIPIENTS AFTER 2013.**

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

7 “(3) EXCEPTION.—

8 “(A) IN GENERAL.—Paragraph (1) shall
9 be applied without regard to subparagraph (B)
10 thereof for months after 2013 for so long as
11 there is not a break in coverage in the case of
12 an eligible PBGC pension recipient for whom
13 December 2013 is an eligible coverage month.

14 “(B) COORDINATION.—If, for any month,
15 subparagraph (A) applies and the individual is
16 an eligible individual—

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

19 “(ii) no penalty shall be imposed
20 under section 5000A with respect to the el-

1 eligible individual or any family member who
2 is covered by qualified health insurance,
3 and

4 “(iii) the eligible individual shall not
5 be treated as an eligible insured for pur-
6 poses of section 1402 of the Patient Pro-
7 tection and Affordable Care Act (relating
8 to reduced cost-sharing for individuals en-
9 rolling in qualified health plans).

10 “(C) ELECTION.—Subparagraph (A) shall
11 not apply with respect to an eligible individual
12 if the individual elects not to have a month
13 treated as an eligible coverage month. Such
14 election, once made, shall be irrevocable, and
15 the individual may not thereafter be treated as
16 an eligible individual for purposes of this sec-
17 tion.”.

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

