

104TH CONGRESS  
2D SESSION

# H. R. 3342

To amend the Internal Revenue Code of 1986 to assist in assuring health coverage for workers over 55 who leave employment.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 25, 1996

Mr. STARK introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to assist in assuring health coverage for workers over 55 who leave employment.

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. CONTINUATION OF COVERAGE FOR PERSONS**

4                       **AGED 55 OR OLDER.**

5       (a) IN GENERAL.—Section 4980B(f)(2) of the Inter-  
6       nal Revenue Code of 1986 is amended by adding at the  
7       end the following:

8                       “(F) COVERAGE FOR PERSONS AGED 55 OR  
9                       OLDER.—In the case of a covered employee who  
10                      has attained the age of 55 before incurring the

1           qualifying event described in paragraph (3)(B),  
2           after the period described in subparagraph  
3           (B)(i)(I)—

4                   “(i) the coverage extends until the  
5                   qualifying event described in paragraph  
6                   (3)(D) without regard to subclauses (II)  
7                   through (V) of subparagraph (B)(i), and

8                   “(ii) the premium requirements for  
9                   any period of continuation of coverage sole-  
10                  ly by reason of clause (i) apply by sub-  
11                  stituting “110 percent” for “102 percent”  
12                  in subparagraph (C)(i), unless the last sen-  
13                  tence of subparagraph (C) otherwise ap-  
14                  plies.”

15           (b) EFFECTIVE DATE.—The amendments made by  
16 this section shall apply with respect to plan years begin-  
17 ning after December 31, 1996.

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