

AMENDMENT NO. _____ Calendar No. _____

Purpose: To provide for the extension of premium assistance for COBRA benefits.

IN THE SENATE OF THE UNITED STATES—111th Cong., 2d Sess.

H.R. 4213

An Act to amend the Internal Revenue Code of 1986 to extend certain expiring provisions, and for other purposes.

Referred to the Committee on _____ and ordered to be printed

Ordered to lie on the table and to be printed

AMENDMENT intended to be proposed by Mr. CASEY (for himself and Mr. BROWN of Ohio) to the amendment (No. _____) proposed by _____

Viz:

1 At the appropriate place in the amendment, insert the
2 following:

3 **SEC. ____ . EXTENSION AND IMPROVEMENT OF PREMIUM AS-**
4 **SISTANCE FOR COBRA BENEFITS.**

5 (a) IN GENERAL.—

6 (1) EXTENSION OF ELIGIBILITY PERIOD.—Sub-
7 section (a)(3)(A) of section 3001 of division B of the
8 American Recovery and Reinvestment Act of 2009
9 (Public Law 111–5), as amended by section 3(a) of

1 the Continuing Extension Act of 2010 (Public Law
2 111–157), is amended by striking “May 31, 2010”
3 and inserting “November 30, 2010”.

4 (2) RULES RELATING TO 2010 EXTENSION.—
5 Subsection (a) of section 3001 of division B of the
6 American Recovery and Reinvestment Act of 2009
7 (Public Law 111-5), as amended by section 3(b) of
8 the Continuing Extension Act of 2010 (Public Law
9 111–157), is amended by adding at the end the fol-
10 lowing:

11 “(19) ADDITIONAL RULES RELATED TO 2010
12 EXTENSION.—In the case of an individual who, with
13 regard to coverage described in paragraph (10)(B),
14 experiences a qualifying event related to a termi-
15 nation of employment on or after June 1, 2010, and
16 prior to the date of the enactment of this para-
17 graph—

18 “(A) paragraph (2)(A)(ii)(I) shall be ap-
19 plied by substituting ‘6 months’ for ‘15
20 months’; and

21 “(B) rules similar to those in paragraphs
22 (4)(A) and (7)(C) shall apply with respect to all
23 continuation coverage, including State continu-
24 ation coverage programs.”.

1 (3) EFFECTIVE DATE.—The amendment made
2 by this subsection shall take effect as if included in
3 the provisions of section 3001 of division B of the
4 American Recovery and Reinvestment Act of 2009.

5 (b) ELIMINATION OF ADVANCE REFUNDABILITY OF
6 EARNED INCOME CREDIT.—

7 (1) IN GENERAL.—Section 3507, subsection (g)
8 of section 32, and paragraph (7) of section 6051(a)
9 are repealed.

10 (2) CONFORMING AMENDMENTS.—

11 (A) Section 6012(a) is amended by strik-
12 ing paragraph (8) and by redesignating para-
13 graph (9) as paragraph (8).

14 (B) Section 6302 is amended by striking
15 subsection (i).

16 (3) EFFECTIVE DATE.—The repeals and
17 amendments made by this subsection shall apply to
18 taxable years beginning after December 31, 2010.