

112TH CONGRESS  
1ST SESSION

**S.** \_\_\_\_\_

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.

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IN THE SENATE OF THE UNITED STATES

Mr. ENZI introduced the following bill; which was read twice and referred to the Committee on \_\_\_\_\_

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**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 **ITY 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.