

S 221

A bill to amend the Internal Revenue Code of 1986 to extend the health insurance costs tax credit, and for other purposes.

Congress: 112 (2011–2013, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jan 27, 2011

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Jan 27, 2011)

Official Text: <https://www.congress.gov/bill/112th-congress/senate-bill/221>

Sponsor

Name: Sen. Brown, Sherrod [D-OH]

Party: Democratic • **State:** OH • **Chamber:** Senate

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Casey, Robert P., Jr. [D-PA]	D · PA		Jan 27, 2011
Sen. Rockefeller, John D., IV [D-WV]	D · WV		Jan 27, 2011
Sen. Stabenow, Debbie [D-MI]	D · MI		Jan 27, 2011

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 27, 2011

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
112 S 308	Related bill	Feb 8, 2011: Read twice and referred to the Committee on Finance.

Summary (as of Jan 27, 2011)

Amends the Internal Revenue Code to extend through June 30, 2012, the increased 80% tax credit for health insurance costs (including advance payments) for trade adjustment assistance (TAA) and Pension Benefit Guaranty Corporation (PBGC) pension recipients.

Makes TAA recipients who are in a break in training under a training program, or who are receiving unemployment compensation, eligible for such tax credit for the period through June 30, 2012.

Amends the Internal Revenue Code, the Employee Retirement Income Security Act of 1974 (ERISA), and the Public Health Service Act (PHSA) to extend through June 30, 2012, the TAA pre-certification period rule disregarding any 63-day lapse in creditable health care coverage for TAA workers.

Extends the continued eligibility for the credit for qualifying family members and certain qualified TAA-eligible individuals and PBGC pension recipients for COBRA premium assistance through June 30, 2012.

Extends through June 30, 2012, coverage under an employee benefit plan funded by a voluntary employees' beneficiary association established pursuant to an order of a bankruptcy court, or by agreement with an authorized representative.

Expands for the two-year period beginning after the enactment of this Act the continuous tax levy on payments to vendors for goods and services leased to the federal government to include payments for all property sold or leased to the federal government.

Actions Timeline

- **Jan 27, 2011:** Introduced in Senate
- **Jan 27, 2011:** Read twice and referred to the Committee on Finance.

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