

114TH CONGRESS
1ST SESSION

H. R. 4217

To amend the Internal Revenue Code of 1986 to determine eligibility for health insurance subsidies without regard to amounts included in income by reason of conversion to a Roth IRA.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 10, 2015

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

A BILL

To amend the Internal Revenue Code of 1986 to determine eligibility for health insurance subsidies without regard to amounts included in income by reason of conversion to a Roth IRA.

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. ELIGIBILITY FOR HEALTH INSURANCE SUB-**
4 **SIDIES DETERMINED WITHOUT REGARD TO**
5 **AMOUNTS INCLUDED IN INCOME BY REASON**
6 **OF CONVERSION TO ROTH IRA.**

7 (a) IN GENERAL.—Section 36B(d)(2)(B) of the In-
8 ternal Revenue Code of 1986 is amended—

1 (1) by redesignating clauses (i), (ii), and (iii) as
2 subclauses (I), (II), and (III), respectively, and by
3 adjusting the indentation of such subclauses accord-
4 ingly,

5 (2) by striking “adjusted gross income in-
6 creased by—” and inserting “adjusted gross in-
7 come—

8 “(i) increased by—”,

9 (3) by striking the period at the end and insert-
10 ing “, and”, and

11 (4) by adding at the end the following new
12 clause:

13 “(ii) decreased by any amount in-
14 cluded in gross income to which section
15 408A(d)(3)(A)(i) applies.”.

16 (b) EFFECTIVE DATE.—The amendments made by
17 this section shall apply to taxable years beginning after
18 December 31, 2013.

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