

118TH CONGRESS
2D SESSION

H. R. 10098

To amend title XXVII of the Public Health Service Act to extend group health plan and health insurance coverage to parents of enrollees if such parents are not eligible to enroll in the Medicare or Medicaid program.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 1, 2024

Ms. VAN DUYNE introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Energy and Commerce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend title XXVII of the Public Health Service Act to extend group health plan and health insurance coverage to parents of enrollees if such parents are not eligible to enroll in the Medicare or Medicaid program.

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. SHORT TITLE.**

4 This Act may be cited as the “Family Plus Health
5 Care Act of 2024”.

1 **SEC. 2. EXTENSION OF COVERAGE TO PARENTS OF EN-**
2 **ROLLEES WHO ARE NOT ELIGIBLE TO EN-**
3 **ROLL IN THE MEDICARE OR MEDICAID PRO-**
4 **GRAM.**

5 (a) EXTENSION OF COVERAGE.—Title XXVII of the
6 Public Health Service Act (42 U.S.C. 300gg et seq.) is
7 amended by inserting after section 2714 the following new
8 section:

9 **“SEC. 2714A. EXTENSION OF COVERAGE TO PARENTS OF**
10 **ENROLLEES WHO ARE NOT ELIGIBLE TO EN-**
11 **ROLL IN THE MEDICARE OR MEDICAID PRO-**
12 **GRAM.**

13 “A group health plan or a health insurance issuer of-
14 fering group or individual health insurance coverage that
15 provides dependent coverage of children shall extend cov-
16 erage under such group health plan or such health insur-
17 ance coverage, at the option of an individual enrolled in
18 such group health plan or such health insurance coverage,
19 to a parent of such individual if such parent is not entitled
20 to benefits under part A, or eligible to enroll under part
21 B, of title XVIII of the Social Security Act and not eligible
22 to enroll under a State plan (or waiver of such plan) under
23 title XIX of such Act.”.

24 (b) TAX TREATMENT OF EXPENDITURES FOR
25 HEALTH INSURANCE OF NON-DEPENDENT PARENTS.—

26 (1) TAX TREATMENT.—

1 (A) EXCLUSION OF AMOUNTS EXPENDED
2 FOR MEDICAL CARE.—Section 105(b) of the In-
3 ternal Revenue Code of 1986 is amended to
4 read as follows:

5 “(b) AMOUNTS EXPENDED FOR MEDICAL CARE.—

6 “(1) AMOUNTS.—Except in the case of amounts
7 attributable to (and not in excess of) deductions al-
8 lowed under section 213 (relating to medical, etc.,
9 expenses) for any prior taxable year, gross income
10 does not include amounts referred to in subsection
11 (a) if such amounts are paid, directly or indirectly,
12 to the taxpayer to reimburse the taxpayer for ex-
13 penses incurred by him for the medical care (as de-
14 fined in section 213(d)) of the taxpayer, his spouse,
15 his dependents (as defined in section 152, deter-
16 mined without regard to subsections (b)(1), (b)(2),
17 and (d)(1)(B) thereof), any child (as defined in sec-
18 tion 152(f)(1)) of the taxpayer who as of the end of
19 the taxable year has not attained age 27, and any
20 parent of the taxpayer who (during the calendar
21 month in which such amounts are incurred) is not
22 entitled to benefits under part A, or eligible to enroll
23 under part B, of title XVIII of the Social Security
24 Act and not eligible to enroll under a State plan (or
25 waiver of such plan) under title XIX of such Act.

1 Any child to whom section 152(e) applies shall be
2 treated as a dependent of both parents for purposes
3 of this subsection.

4 “(2) PARENT DEFINED.—For purposes of this
5 subsection, the term ‘parent’ includes a biological
6 parent, a stepparent, and a parent by adoption.”.

7 (B) SELF-EMPLOYED HEALTH INSURANCE
8 DEDUCTION.—Section 162(l)(1) of such Code is
9 amended—

10 (i) in subparagraph (C), by striking
11 “and” at the end,

12 (ii) in subparagraph (D), by striking
13 the period at the end and inserting “,
14 and”, and

15 (iii) by adding at the end the fol-
16 lowing new subparagraph:

17 “(E) any parent (as defined in section
18 105(b)(2)) of the taxpayer who, during the cal-
19 endar month in which such amounts are in-
20 curred, is not entitled to benefits under part A,
21 or eligible to enroll under part B, of title XVIII
22 of the Social Security Act and not eligible to
23 enroll under a State plan (or waiver of such
24 plan) under title XIX of such Act.”.

1 (C) COVERAGE UNDER SELF-EMPLOYED
2 DEDUCTION.—Section 162(l)(2)(B) of such
3 Code is amended by inserting “or subparagraph
4 (E)” after “subparagraph (D)”.

5 (D) MEDICAL AND OTHER BENEFITS FOR
6 RETIRED EMPLOYEES.—Section 401(h) of such
7 Code is amended by striking “age 27.” and in-
8 serting “age 27 or who is a parent (as defined
9 in section 105(b)(2)) of a retired employee who
10 (during the calendar month in which such con-
11 tributions are made) is not entitled to benefits
12 under part A, or eligible to enroll under part B,
13 of title XVIII of the Social Security Act and
14 not eligible to enroll under a State plan (or
15 waiver of such plan) under title XIX of such
16 Act.”.

17 (E) TREATMENT OF PARENT AS DEPEND-
18 ENT FOR PURPOSES OF CERTAIN SICK AND AC-
19 CIDENT BENEFITS.—Section 501(c)(9) of such
20 Code is amended by striking the period at the
21 end and inserting “or who is a parent (as de-
22 fined in section 105(b)(2)) of a member who
23 (during the calendar month in which such pay-
24 ments are made) is not entitled to benefits
25 under part A, or eligible to enroll under part B,

1 of title XVIII of the Social Security Act and
2 not eligible to enroll under a State plan (or
3 waiver of such plan) under title XIX of such
4 Act.”.

5 (2) EFFECTIVE DATE.—The amendments made
6 by this subsection shall apply to amounts paid or in-
7 curred after the date of the enactment of this Act.

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