

113TH CONGRESS
2D SESSION

S. 1918

To amend the Internal Revenue Code of 1986 to provide a special change in status rule for employees who become eligible for TRICARE.

IN THE SENATE OF THE UNITED STATES

JANUARY 14, 2014

Mrs. SHAHEEN introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to provide a special change in status rule for employees who become eligible for TRICARE.

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 “Clarity for Military
5 Retiree Health Care Act”.

6 **SEC. 2. SPECIAL CHANGE IN STATUS RULE FOR EMPLOY-**
7 **EES WHO BECOME ELIGIBLE FOR TRICARE.**

8 (a) IN GENERAL.—Subsection (g) of section 125 of
9 the Internal Revenue Code of 1986 is amended by adding
10 at the end the following new paragraph:

1 “(5) CHANGE IN STATUS RELATING TO
2 TRICARE ELIGIBILITY.—For purposes of this section,
3 if a cafeteria plan permits an employee to revoke an
4 election during a period of coverage and to make a
5 new election based on a change in status event, an
6 event that causes the employee to become eligible for
7 coverage under the TRICARE program shall be
8 treated as a change in status event.”.

9 (b) EFFECTIVE DATE.—The amendment made by
10 this section shall apply to events occurring after the date
11 of the enactment of this Act.

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