

By Mr. Guernsey of Williamstown, petition of Sherwood Guernsey and other members of the General Court for legislation to establish a health program for low income seniors. Health Care.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety.

AN ACT ESTABLISHING A HEALTH PROGRAM FOR LOW INCOME SENIORS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Chapter 118F of the General Laws is hereby
2 amended by adding: —

3 Section 21. There is hereby established a Medi-Gap Assistance
4 Program which will provide financial assistance to beneficiaries
5 of Medicare to purchase Medicare supplemental health insurance
6 plans.

7 The benefits of this program shall be available to all residents
8 of the commonwealth who are beneficiaries of the Medicare
9 program and whose income is below 200% of the non-farm income
10 official poverty line as defined by the United States Office of
11 Management and Budget. Benefits of this program shall not be
12 available to Medicare beneficiaries who are receiving medical
13 assistance under chapter one hundred eighteen E.

14 The department shall promulgate regulations necessary to carry
15 out this program. Such regulations may provide for three levels
16 of assistance. Eligibility for assistance shall be dependent on
17 income with the highest level of assistance afforded to those with
18 the lowest income. Benefits of the program shall be sufficient to
19 enable beneficiaries of the program to purchase comprehensive
20 Medicare supplemental health insurance plans. Such regulations
21 shall provide for the efficient administration of the program and
22 timely payment of benefits.

23 Funding for the Medi-Gap assistance program shall be
24 available from but not limited to the Capital Gains MediGap

25 Assistance Fund established under paragraph (3) of subsection (c)
26 of section two of chapter sixty-two.

27 The department shall take all necessary steps to notify eligible
28 beneficiaries of the program.

1 SECTION 2. Section 2 of Chapter 118F of the General Laws
2 is hereby amended by adding after the definition for “Medicare
3 program” the following definition: —

4 “Medicare supplemental health insurance plan”, any health
5 insurance plan which is offered to individuals entitled to benefits
6 under the Medicare program and which is designed to
7 complement Part A and Part B of the Medicare program. Such
8 plans must meet the regulatory requirements of the Division of
9 Insurance which govern them.

1 SECTION 3. Paragraph (2) of subsection (c) of section 2 of
2 chapter 62 of the General Laws is hereby amended by adding at
3 the end of that paragraph: —

4 At the taxpayer’s option any capital gain realized from the sale
5 of the taxpayer’s principal residence which is otherwise included
6 as gross income can be separately reported and excluded from the
7 calculation of net capital gain.

1 SECTION 4. Paragraph (3) of subsection (c) of section 2 of
2 chapter 62 of the General Laws is hereby amended by striking the
3 current provision and inserting in place thereof the following: —

4 (3) A deduction equal to fifty per cent of the capital gain is
5 realized from the sale of a principal residence if that gain is not
6 included in the calculation of net capital gain, and a deduction
7 equal to thirty-five per cent of the capital gain.

8 By the fifteenth day of June of each year, beginning in nineteen
9 hundred and ninety-one, the difference between a fifty per cent
10 deduction and a thirty-five per cent deduction of the net capital
11 gain reported by all filers for the preceding taxable year times the
12 ten percent tax rate shall be determined by the Commissioner, and
13 that amount shall be credited to the Capital Gains Medi-Gap
14 Assistance Fund. Amounts credited to said Fund shall be
15 appropriated for the payment of Medi-Gap Assistance Program

16 benefits pursuant to section twenty-one of chapter one hundred
17 eighteen E. Any funds credited to the Medi-Gap Assistance Fund
18 based on the net capital gain reported in any given calendar year
19 which exceeded the amount necessary for payment of Medi-Gap
20 Assistance Program benefits in the following fiscal year shall
21 revert back to the General Treasury within sixty days of the close
22 of the fiscal year.
23 amount necessary for payment of Medi-Gap Assistance Program
24 benefits in the following fiscal year shall revert back to the General
25 Treasury within sixty days of the close of the fiscal year.

1 SECTION 5. Sections 1 and 2 of this Act shall be effective 90
2 days after passage. Sections 3 and 4 of this Act shall be effective
3 for the taxable years commencing on or after January 1, 1990.

The first part of the report deals with the general situation of the country and the progress of the work during the year. It is followed by a detailed account of the various projects and the results achieved. The report concludes with a summary of the work done and the plans for the future.

SECTION I. GENERAL STATEMENT OF WORK.

The first part of the report deals with the general situation of the country and the progress of the work during the year. It is followed by a detailed account of the various projects and the results achieved. The report concludes with a summary of the work done and the plans for the future.

SECTION II. ACCOUNT OF THE WORK DONE.

The second part of the report deals with the various projects and the results achieved. It is divided into several sections, each dealing with a different project. The first section deals with the work done in the field of geology, the second with the work done in the field of botany, and the third with the work done in the field of zoology. Each section contains a detailed account of the work done and the results achieved.