

House File 2064 - Introduced

HOUSE FILE 2064
BY GAYMAN

A BILL FOR

1 An Act relating to continuation of and reenrollment in
2 dental coverage for certain adult children and including
3 applicability and retroactive applicability provisions.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 422.7, subsection 29A, Code Supplement
2 2009, is amended to read as follows:

3 29A. If the health benefits coverage or insurance,
4 including dental benefits coverage or insurance, of the
5 taxpayer includes coverage of a nonqualified tax dependent as
6 determined by the federal internal revenue service, subtract,
7 to the extent included, the amount of the value of such
8 coverage attributable to the nonqualified tax dependent.

9 Sec. 2. Section 509.3, subsection 1, paragraph h, Code
10 Supplement 2009, is amended to read as follows:

11 h. A provision that the insurer will permit continuation of
12 existing coverage, including dental coverage or reenrollment
13 in previously existing coverage, including dental coverage for
14 an individual who meets the requirements of section 513B.2,
15 subsection 14, paragraph "a", "b", "c", "d", or "e", and who
16 is an unmarried child of an insured or enrollee who so elects,
17 at least through the policy anniversary date on or after
18 the date the child marries, ceases to be a resident of this
19 state, or attains the age of twenty-five years old, whichever
20 occurs first, or so long as the unmarried child maintains
21 full-time status as a student in an accredited institution of
22 postsecondary education.

23 Sec. 3. Section 509A.13B, Code Supplement 2009, is amended
24 to read as follows:

25 **509A.13B Coverage of children — continuation or**
26 **reenrollment.**

27 If a governing body, a county board of supervisors, or a
28 city council has procured accident or health care coverage
29 including dental coverage for its employees under this chapter,
30 such coverage shall permit continuation of existing coverage,
31 including dental coverage or reenrollment in previously
32 existing coverage, including dental coverage, for an individual
33 who meets the requirements of section 513B.2, subsection 14,
34 paragraph "a", "b", "c", "d", or "e", and who is an unmarried
35 child of an insured or enrollee who so elects, at least through

1 the policy anniversary date on or after the date the child
2 marries, ceases to be a resident of this state, or attains
3 the age of twenty-five years old, whichever occurs first, or
4 so long as the unmarried child maintains full-time status
5 as a student in an accredited institution of postsecondary
6 education.

7 Sec. 4. Section 514A.3B, subsection 2, Code Supplement
8 2009, is amended to read as follows:

9 2. An insurer issuing an individual policy or contract of
10 accident and health insurance, including dental insurance which
11 provides coverage, including dental coverage, for children of
12 the insured shall permit continuation of existing coverage,
13 including dental coverage, or reenrollment in previously
14 existing coverage, including dental coverage, for an individual
15 who meets the requirements of section 513B.2, subsection 14,
16 paragraph "a", "b", "c", "d", or "e", and who is an unmarried
17 child of an insured or enrollee who so elects, at least through
18 the policy anniversary date on or after the date the child
19 marries, ceases to be a resident of this state, or attains
20 the age of twenty-five years old, whichever occurs first, or
21 so long as the unmarried child maintains full-time status
22 as a student in an accredited institution of postsecondary
23 education.

24 Sec. 5. Section 514B.9A, Code Supplement 2009, is amended
25 to read as follows:

26 **514B.9A Coverage of children — continuation or reenrollment.**

27 A health maintenance organization which provides health care
28 coverage, including dental coverage, pursuant to an individual
29 or group health maintenance organization contract regulated
30 under this chapter for children of an enrollee shall permit
31 continuation of existing coverage, including dental coverage or
32 reenrollment in previously existing coverage, including dental
33 coverage, for an individual who meets the requirements of
34 section 513B.2, subsection 14, paragraph "a", "b", "c", "d", or
35 "e", and who is an unmarried child of an enrollee who so elects,

1 at least through the policy anniversary date on or after
2 the date the child marries, ceases to be a resident of this
3 state, or attains the age of twenty-five years old, whichever
4 occurs first, or so long as the unmarried child maintains
5 full-time status as a student in an accredited institution of
6 postsecondary education.

7 Sec. 6. APPLICABILITY. The sections of this Act amending
8 section 509.3, subsection 1, paragraph "h", 509A.13B, 514A.3B,
9 subsection 2, and 514B.9A, apply to policies, contracts, or
10 plans of accident and health insurance, including dental
11 insurance, delivered, issued for delivery, continued, or
12 renewed in this state on or after July 1, 2010.

13 Sec. 7. RETROACTIVE APPLICABILITY DATE. The section of
14 this Act amending section 422.7, subsection 29A, applies
15 retroactively to January 1, 2010, for tax years beginning on
16 or after that date.

17 EXPLANATION

18 This bill relates to the continuation of or reenrollment in
19 dental benefits insurance coverage for certain adult children
20 in previously existing dental coverage of their parents.

21 Code section 422.7(29A) is amended to provide that if the
22 dental benefits coverage or insurance of an Iowa taxpayer
23 includes coverage of a nonqualified tax dependent as determined
24 by the federal internal revenue service, the amount of the
25 value of that coverage is not subject to state income tax.
26 This amendment applies retroactively to January 1, 2010.

27 Code section 509.3(1)(h) relating to group health insurance,
28 Code section 509A.13B, relating to group health insurance
29 for public employees, Code section 514A.3B(2), relating to
30 individual policies of health insurance, and Code section
31 514B.9A relating to coverage provided by health maintenance
32 organizations, are amended to require that adult children who
33 are unmarried, residents of this state, and up to 25 years of
34 age, or who are full-time students be allowed to continue to
35 be enrolled or to reenroll in previously existing dependent

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1 dental benefits coverage of their parents. These provisions
2 are applicable to policies, contracts, or plans of accident and
3 health insurance, including dental insurance, delivered, issued
4 for delivery, continued, or renewed in this state on or after
5 July 1, 2010.