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(Original Signature of Member)

119TH CONGRESS  
1ST SESSION

**H. R.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to extend the enhancement  
of the health care premium tax credit.

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**IN THE HOUSE OF REPRESENTATIVES**

Ms. UNDERWOOD introduced the following bill; which was referred to the  
Committee on \_\_\_\_\_

\_\_\_\_\_  
**A BILL**

To amend the Internal Revenue Code of 1986 to extend  
the enhancement of the health care premium tax credit.

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. EXTENSION OF ENHANCEMENT OF HEALTH**  
4       **CARE PREMIUM TAX CREDIT.**

5       (a) EXTENSION OF RULES TO INCREASE PREMIUM  
6       ASSISTANCE AMOUNTS.—Clause (iii) of section  
7       36B(b)(3)(A) of the Internal Revenue Code of 1986 is  
8       amended—

1 (1) in the heading, by striking “THROUGH 2025”  
2 and inserting “THROUGH 2028”, and

3 (2) in the matter preceding subclause (I), by  
4 striking “before January 1, 2026” and inserting  
5 “before January 1, 2029”.

6 (b) EXTENSION OF RULE TO ALLOW CREDIT TO  
7 TAXPAYERS WHOSE HOUSEHOLD INCOME EXCEEDS 400  
8 PERCENT OF POVERTY LINE.—Subparagraph (E) of sec-  
9 tion 36B(c)(1) of such Code is amended—

10 (1) in the heading, by striking “THROUGH 2025”  
11 and inserting “THROUGH 2028”, and

12 (2) by striking “before January 1, 2026” and  
13 inserting “before January 1, 2029”.

14 (c) EFFECTIVE DATE.—The amendments made by  
15 this section shall apply to taxable years beginning after  
16 December 31, 2025.