

**AMENDMENT TO RULES COMMITTEE PRINT 119–****3****OFFERED BY MR. GOMEZ OF CALIFORNIA**

At the appropriate place in title XI, insert the following:

1 **SEC. \_\_\_\_ . INCREASE IN ELIGIBILITY FOR CREDIT.**

2 (a) IN GENERAL.—Section 36B(c)(1)(A) is amended  
3 by striking “but does not exceed 400 percent”.

4 (b) APPLICABLE PERCENTAGES.—

5 (1) IN GENERAL.—Section 36B(b)(3)(A) is  
6 amended to read as follows:

7 “(A) APPLICABLE PERCENTAGE.—

8 “(i) IN GENERAL.—In the case of a  
9 specified family taxpayer, the applicable  
10 percentage for any taxable year shall be  
11 the percentage such that the applicable  
12 percentage for any taxpayer whose house-  
13 hold income is within an income tier speci-  
14 fied in the following table shall increase, on  
15 a sliding scale in a linear manner, from the  
16 initial premium percentage to the final pre-  
17 mium percentage specified in such table  
18 for such income tier:

“In the case of household income (expressed as a percent of poverty line) within the following income tier:	The initial premium percentage is—	The final premium percentage is—
Up to 150 percent .....	0	0
150 percent up to 200 percent .....	0	2.0
200 percent up to 250 percent .....	2.0	4.0
250 percent up to 300 percent .....	4.0	6.0
300 percent up to 400 percent .....	6.0	8.5
400 percent and higher .....	8.5	8.5.

1 “(ii) SPECIFIED FAMILY TAXPAYER.—

2 For purposes of this subparagraph, the  
3 term ‘specified family taxpayer’ means any  
4 taxpayer—

5 “(I) who is pregnant during the  
6 taxable year, or

7 “(II) of whom a qualifying child  
8 is a dependent under section 152 for  
9 the taxable year.”.

10 (2) CONFORMING AMENDMENTS RELATING TO  
11 AFFORDABILITY OF COVERAGE.—

12 (A) Paragraph (1) of section 36B(c) is  
13 amended by striking subparagraph (E).

14 (B) Subparagraph (C) of section 36B(c)(2)  
15 is amended by striking clause (iv).

16 (C) Paragraph (4) of section 36B(c) is  
17 amended by striking subparagraph (F).

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

1 **SEC. \_\_\_\_.** **EXPANSION OF HEALTH INSURANCE PREMIUM**  
2 **TAX CREDITS FOR CERTAIN LOW-INCOME**  
3 **POPULATIONS.**

4 (a) IN GENERAL.—Section 36B is amended by redes-  
5 ignating subsection (h) as subsection (i) and by inserting  
6 after subsection (g) the following new subsection:

7 “(h) SPECIAL RULES FOR FAMILIES.—In the case of  
8 a specified family taxpayer (as defined in subsection  
9 (b)(3)(A)(ii))—

10 “(1) ELIGIBILITY FOR CREDIT NOT LIMITED  
11 BASED ON INCOME.—Subsection (c)(1)(A) shall be  
12 applied without regard to ‘equals or exceeds 100  
13 percent but’.

14 “(2) CREDIT ALLOWED TO CERTAIN LOW-IN-  
15 COME EMPLOYEES OFFERED EMPLOYER-PROVIDED  
16 COVERAGE.—In the case of an individual whose  
17 household income does not exceed 138 percent of the  
18 poverty line for a family of the size involved, clause  
19 (i) of subsection (c)(2)(C) shall be applied (including  
20 in the case of any individual described in the last  
21 sentence of such clause) without regard to subclause  
22 (II) thereof.

23 “(3) CREDIT ALLOWED TO CERTAIN LOW-IN-  
24 COME EMPLOYEES OFFERED QUALIFIED SMALL EM-  
25 PLOYER HEALTH REIMBURSEMENT ARRANGE-  
26 MENTS.—A qualified small employer health reim-

1 bursement arrangement shall not be treated as con-  
2 stituting affordable coverage for an employee (or any  
3 spouse or dependent of such employee) for any  
4 months of a taxable year if the employee's household  
5 income for such taxable year does not exceed 138  
6 percent of the poverty line for a family of the size  
7 involved.

8 “(4) CREDIT ALLOWED FOR TAXPAYERS LOSING  
9 MEDICAID COVERAGE.—In the case of an individual  
10 who—

11 “(A) prior to the date of the enactment of  
12 this Act is eligible for the Medicaid program  
13 under title XIX of the Social Security Act, and

14 “(B) after the date of such enactment (and  
15 by reason thereof) is not,

16 such individual shall be treated as applicable tax-  
17 payer for purposes of this section and, in the case  
18 of an individual lawfully present, shall not be subject  
19 to reduction in the credit under subsection (e).

20 “(5) LIMITATIONS ON RECAPTURE.—

21 “(A) IN GENERAL.—In the case of a tax-  
22 payer whose household income is less than 200  
23 percent of the poverty line for the size of the  
24 family involved for the taxable year, the amount  
25 of the increase under subsection (f)(2)(A) shall

1 in no event exceed \$300 (one-half of such  
2 amount in the case of a taxpayer whose tax is  
3 determined under section 1(c) for the taxable  
4 year).

5 “(B) LIMITATION ON INCREASE FOR CER-  
6 TAIN NON-FILERS.—In the case of any taxpayer  
7 who would not be required to file a return of  
8 tax for the taxable year but for any require-  
9 ment to reconcile advance credit payments  
10 under subsection (f), if an Exchange established  
11 under title I of the Patient Protection and Af-  
12 fordable Care Act has determined that—

13 “(i) such taxpayer is eligible for ad-  
14 vance payments under section 1412 of  
15 such Act for any portion of such taxable  
16 year, and

17 “(ii) such taxpayer’s household in-  
18 come for such taxable year is projected not  
19 to exceed 138 percent of the poverty line  
20 for a family of the size involved,  
21 subsection (f)(2)(A) shall not apply to such tax-  
22 payer for such taxable year and such taxpayer  
23 shall not be required to file such return of tax.

24 “(C) INFORMATION PROVIDED BY EX-  
25 CHANGE.—The information required to be pro-

1           vided by an Exchange to the Secretary and to  
2           the taxpayer under subsection (f)(3) shall in-  
3           clude such information as is necessary to deter-  
4           mine whether such Exchange has made the de-  
5           terminations described in clauses (i) and (ii) of  
6           subparagraph (B) with respect to such tax-  
7           payer.

8           “(6) COVERAGE TO INCLUDE COST SHARING  
9           AND HEALTH BENEFITS SIMILAR TO MEDICAID.—  
10          The Secretary (in consultation with the Secretary of  
11          Health and Human Services) shall prescribe such  
12          rules as may be necessary or appropriate to ensure  
13          that individuals to whom paragraphs (1), (2), (3), or  
14          (4) apply have access to health plans on the Ex-  
15          change with cost sharing and essential health bene-  
16          fits at least commensurate with the Medicaid pro-  
17          gram under title XIX of the Social Security Act.”.

18          (b) EMPLOYER SHARED RESPONSIBILITY PROVISION  
19          NOT APPLICABLE WITH RESPECT TO CERTAIN LOW-IN-  
20          COME TAXPAYERS RECEIVING PREMIUM ASSISTANCE.—  
21          Section 4980H(c)(3) is amended to read as follows:

22                 “(3) APPLICABLE PREMIUM TAX CREDIT AND  
23                 COST-SHARING REDUCTION.—

1           “(A) IN GENERAL.—The term ‘applicable  
2           premium tax credit and cost-sharing reduction’  
3           means—

4                   “(i) any premium tax credit allowed  
5                   under section 36B,

6                   “(ii) any cost-sharing reduction under  
7                   section 1402 of the Patient Protection and  
8                   Affordable Care Act, and

9                   “(iii) any advance payment of such  
10                  credit or reduction under section 1412 of  
11                  such Act.

12           “(B) EXCEPTION WITH RESPECT TO CER-  
13           TAIN LOW-INCOME TAXPAYERS.—Such term  
14           shall not include any premium tax credit, cost-  
15           sharing reduction, or advance payment other-  
16           wise described in subparagraph (A) if such  
17           credit, reduction, or payment is allowed or paid  
18           for a taxable year of an employee with respect  
19           to which—

20                   “(i) an Exchange established under  
21                   title I of the Patient Protection and Af-  
22                   fordable Care Act has determined that  
23                   such employee’s household income for such  
24                   taxable year is projected to not exceed 138

1                   percent of the poverty line for a family of  
2                   the size involved, or  
3                   “(ii) such employee’s household in-  
4                   come for such taxable year does not exceed  
5                   138 percent of the poverty line for a family  
6                   of the size involved.”.

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

