

AMENDMENT TO S. 2
OFFERED BY MR. AGUILAR OF CALIFORNIA

Add at the end the following:

1 **SEC. ____ . EXTENDING HEALTH INSURANCE TAX CREDITS.**

2 (a) **REPURPOSED FUNDS.**—Notwithstanding any
3 other provision of this Act, the total amount of funds
4 made available by this Act shall be made available to carry
5 out the activities under subsection (b).

6 (b) **INCREASE IN ELIGIBILITY FOR CREDIT.**—

7 (1) **IN GENERAL.**—Subparagraph (A) of section
8 36B(c)(1) of the Internal Revenue Code of 1986 is
9 amended by striking “but does not exceed 400 per-
10 cent”.

11 (2) **APPLICABLE PERCENTAGES.**—

12 (A) **IN GENERAL.**—Subparagraph (A) of
13 section 36B(b)(3) of the Internal Revenue Code
14 of 1986 is amended to read as follows:

15 “(A) **APPLICABLE PERCENTAGE.**—The ap-
16 plicable percentage for any taxable year shall be
17 the percentage such that the applicable percent-
18 age for any taxpayer whose household income is
19 within an income tier specified in the following
20 table shall increase, on a sliding scale in a lin-

1 ear manner, from the initial premium percent-
 2 age to the final premium percentage specified in
 3 such table 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.”.

4 (B) CONFORMING AMENDMENTS RELATING
 5 TO AFFORDABILITY OF COVERAGE.—

6 (i) Paragraph (1) of section 36B(c) of
 7 such Code is amended by striking subpara-
 8 graph (E).

9 (ii) Subparagraph (C) of section
 10 36B(c)(2) of such Code is amended by
 11 striking clause (iv).

12 (iii) Paragraph (4) of section 36B(c)
 13 of such Code is amended by striking sub-
 14 paragraph (F).

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

