

AMENDMENT TO RULES COMMITTEE PRINT 119-
3
OFFERED BY MS. UNDERWOOD OF ILLINOIS

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.—The ap-
8 plicable percentage for any taxable year shall be
9 the percentage such that the applicable percent-
10 age for any taxpayer whose household income is
11 within an income tier specified in the following
12 table shall increase, on a sliding scale in a lin-
13 ear manner, from the initial premium percent-
14 age to the final premium percentage specified in
15 such table for such income tier:

<div>“In the case of household income (expressed as a percent of poverty line) within the following income tier:</div>	<div>The initial premium percentage is—</div>	<div>The final premium percentage is—</div>
Up to 150 percent	0	0

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

3 (A) Paragraph (1) of section 36B(c) of
4 such Code is amended by striking subparagraph
5 (E).

6 (B) Subparagraph (C) of section 36B(c)(2)
7 of such Code is amended by striking clause (iv).

8 (C) Paragraph (4) of section 36B(c) of
9 such Code is amended by striking subparagraph
10 (F).

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

