

**AMENDMENT**  
**OFFERED BY MR. DOGETT OF TEXAS**

At the appropriate place, 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:

“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

“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—
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) is  
4           amended by striking subparagraph (E).

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

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

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

12       **SEC. \_\_\_\_ . EXPANSION OF HEALTH INSURANCE PREMIUM**  
13                       **TAX CREDITS FOR CERTAIN LOW-INCOME**  
14                       **POPULATIONS.**

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

18          “(h) SPECIAL RULES FOR LOW-INCOME POPU-  
19          LATIONS.—

20               “(1) ELIGIBILITY FOR CREDIT NOT LIMITED  
21          BASED ON INCOME.—Subsection (c)(1)(A) shall be

1 applied without regard to ‘equals or exceeds 100  
2 percent but’.

3 “(2) CREDIT ALLOWED TO CERTAIN LOW-IN-  
4 COME EMPLOYEES OFFERED EMPLOYER-PROVIDED  
5 COVERAGE.—In the case of an individual whose  
6 household income does not exceed 138 percent of the  
7 poverty line for a family of the size involved, clause  
8 (i) of subsection (c)(2)(C) shall be applied (including  
9 in the case of any individual described in the last  
10 sentence of such clause) without regard to subclause  
11 (II) thereof.

12 “(3) CREDIT ALLOWED TO CERTAIN LOW-IN-  
13 COME EMPLOYEES OFFERED QUALIFIED SMALL EM-  
14 PLOYER HEALTH REIMBURSEMENT ARRANGE-  
15 MENTS.—A qualified small employer health reim-  
16 bursement arrangement shall not be treated as con-  
17 stituting affordable coverage for an employee (or any  
18 spouse or dependent of such employee) for any  
19 months of a taxable year if the employee’s household  
20 income for such taxable year does not exceed 138  
21 percent of the poverty line for a family of the size  
22 involved.

23 “(4) CREDIT ALLOWED FOR TAXPAYERS LOSING  
24 MEDICAID COVERAGE.—In the case of an individual  
25 who—

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

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

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

10          “(5) LIMITATIONS ON RECAPTURE.—

11               “(A) IN GENERAL.—In the case of a tax-  
12               payer whose household income is less than 200  
13               percent of the poverty line for the size of the  
14               family involved for the taxable year, the amount  
15               of the increase under subsection (f)(2)(A) shall  
16               in no event exceed \$300 (one-half of such  
17               amount in the case of a taxpayer whose tax is  
18               determined under section 1(c) for the taxable  
19               year).

20               “(B) LIMITATION ON INCREASE FOR CER-  
21               TAIN NON-FILERS.—In the case of any taxpayer  
22               who would not be required to file a return of  
23               tax for the taxable year but for any require-  
24               ment to reconcile advance credit payments  
25               under subsection (f), if an Exchange established

1 under title I of the Patient Protection and Af-  
2 fordable Care Act has determined that—

3 “(i) such taxpayer is eligible for ad-  
4 vance payments under section 1412 of  
5 such Act for any portion of such taxable  
6 year, and

7 “(ii) such taxpayer’s household in-  
8 come for such taxable year is projected not  
9 to exceed 138 percent of the poverty line  
10 for a family of the size involved,

11 subsection (f)(2)(A) shall not apply to such tax-  
12 payer for such taxable year and such taxpayer  
13 shall not be required to file such return of tax.

14 “(C) INFORMATION PROVIDED BY EX-  
15 CHANGE.—The information required to be pro-  
16 vided by an Exchange to the Secretary and to  
17 the taxpayer under subsection (f)(3) shall in-  
18 clude such information as is necessary to deter-  
19 mine whether such Exchange has made the de-  
20 terminations described in clauses (i) and (ii) of  
21 subparagraph (B) with respect to such tax-  
22 payer.

23 “(6) COVERAGE TO INCLUDE COST SHARING  
24 AND HEALTH BENEFITS SIMILAR TO MEDICAID.—

25 The Secretary (in consultation with the Secretary of

1 Health and Human Services) shall prescribe such  
2 rules as may be necessary or appropriate to ensure  
3 that individuals to whom paragraphs (1), (2), (3), or  
4 (4) apply have access to health plans on the Ex-  
5 change with cost sharing and essential health bene-  
6 fits at least commensurate with the Medicaid pro-  
7 gram under title XIX of the Social Security Act.”.

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

12 “(3) APPLICABLE PREMIUM TAX CREDIT AND  
13 COST-SHARING REDUCTION.—

14 “(A) IN GENERAL.—The term ‘applicable  
15 premium tax credit and cost-sharing reduction’  
16 means—

17 “(i) any premium tax credit allowed  
18 under section 36B,

19 “(ii) any cost-sharing reduction under  
20 section 1402 of the Patient Protection and  
21 Affordable Care Act, and

22 “(iii) any advance payment of such  
23 credit or reduction under section 1412 of  
24 such Act.

1           “(B) EXCEPTION WITH RESPECT TO CER-  
2           TAIN LOW-INCOME TAXPAYERS.—Such term  
3           shall not include any premium tax credit, cost-  
4           sharing reduction, or advance payment other-  
5           wise described in subparagraph (A) if such  
6           credit, reduction, or payment is allowed or paid  
7           for a taxable year of an employee with respect  
8           to which—

9                   “(i) an Exchange established under  
10           title I of the Patient Protection and Af-  
11           fordable Care Act has determined that  
12           such employee’s household income for such  
13           taxable year is projected to not exceed 138  
14           percent of the poverty line for a family of  
15           the size involved, or

16                   “(ii) such employee’s household in-  
17           come for such taxable year does not exceed  
18           138 percent of the poverty line for a family  
19           of the size involved.”.

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

