

AMENDMENT TO
RULES COMMITTEE PRINT 119-3
OFFERED BY MS. DAVIDS OF KANSAS

In title XI, at the appropriate place, insert the following new section:

1 **SEC. ____ . INCREASE IN ELIGIBILITY FOR CREDIT.**

2 (a) IN GENERAL.—Subparagraph (A) of section
3 36B(c)(1) is amended by striking “but does not exceed
4 400 percent”.

5 (b) APPLICABLE PERCENTAGES.—

6 (1) IN GENERAL.—Subparagraph (A) of section
7 36B(b)(3) is amended to read as follows:

8 “(A) APPLICABLE PERCENTAGE.—The ap-
9 plicable percentage for any taxable year shall be
10 the percentage such that the applicable percent-
11 age for any taxpayer whose household income is
12 within an income tier specified in the following
13 table shall increase, on a sliding scale in a lin-
14 ear manner, from the initial premium percent-
15 age to the final premium percentage specified in
16 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.”.

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.

