

**AMENDMENT TO THE SENATE AMENDMENT TO
H.R. 5376
OFFERED BY M . _____**

In section 12001, strike subsection (b) and insert the following:

1 (b) EXTENSION THROUGH 2025 OF RULE TO ALLOW
2 CREDIT TO TAXPAYERS WHOSE HOUSEHOLD INCOME
3 EXCEEDS 400 PERCENT OF THE POVERTY LINE; NO
4 CREDIT TO TAXPAYERS WHOSE HOUSEHOLD INCOME
5 EXCEEDS 750 PERCENT.—Section 36B(c)(1)(E) of the
6 Internal Revenue Code of 1986 is amended—

7 (1) by striking “in 2021 or 2022” and inserting
8 “after December 31, 2020, and before January 1,
9 2026”,

10 (2) by striking “subparagraph (A) shall be ap-
11 plied without regard to ‘but does not exceed 400
12 percent’” and inserting “subparagraph (A) shall be
13 applied by substituting ‘but does not exceed 750 per-
14 cent’ for ‘but does not exceed 400 percent’”, and

15 (3) by striking “2021 AND 2022” in the heading
16 and inserting “2021 THROUGH 2025”.

