AMENDMENT TO THE SENATE AMENDMENT TO
H.R. 5376
OFFERED BY M___. ____________

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

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

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

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

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

☒