

**AMENDMENT TO H.R. 7148, AS REPORTED
OFFERED BY MR. SUBRAMANYAM OF VIRGINIA**

At the end subtitle A of title IV of division F, add
the following:

1 SEC. 6405. ELIGIBILITY FOR HEALTH INSURANCE PREMIUM

2 TAX CREDIT.

3 (a) IN GENERAL.—Subparagraph (A) of section
4 36B(c)(1) of the Internal Revenue Code of 1986 is amend-
5 ed by striking “but does not exceed 400 percent”.

6 (b) APPLICABLE PERCENTAGES.—

7 (1) IN GENERAL.—Subparagraph (A) of section
8 36B(b)(3) of the Internal Revenue Code of 1986 is
9 amended to read as follows:

10 “(A) APPLICABLE PERCENTAGE.—The ap-
11 plicable percentage for any taxable year shall be
12 the percentage such that the applicable percent-
13 age for any taxpayer whose household income is
14 within an income tier specified in the following
15 table shall increase, on a sliding scale in a lin-
16 ear manner, from the initial premium percent-
17 age to the final premium percentage specified in
18 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) 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.

