

Amendment to
Senate amendment to H.R. 5371
Offered by Ms. Leger Fernandez of New Mexico

At the end of the bill (before the short title), insert the following:

Sec. ____ - Permanent Extension of Enhanced Tax Credit.

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

(b) APPLICABLE PERCENTAGES.—

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

(a) APPLICABLE PERCENTAGE.—The applicable percentage for any taxable year shall be the percentage such that the applicable percentage for any taxpayer whose household income is within an income tier specified in the following table shall increase, on a sliding scale in a linear manner, from the initial premium percentage to the final premium percentage specified in 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.”.

(2) CONFORMING AMENDMENTS RELATING TO AFFORDABILITY OF COVERAGE.—

(a) Paragraph (1) of section 36B(c) of such Code is amended by striking subparagraph (E).

(b) Subparagraph (C) of section 36B(c)(2) of such Code is amended by striking clause (iv).

(c) Paragraph (4) of section 36B(c) of such Code is amended by striking subparagraph (F).

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