AMENDMENT TO THE SENATE AMENDMENT TO H.R. 5371

OFFERED BY MR. JEFFRIES OF NEW YORK

Add at the end the following:

DIVISION I—EXTENSION OF ENHANCED PREMIUM TAX CREDIT

SEC. 9001. EXTENSION OF ENHANCED PREMIUM TAX CREDIT.

(a) EXTENSION OF RULES TO INCREASE PREMIUM ASSISTANCE AMOUNTS.—Clause (iii) of section 36B(b)(3)(A) of the Internal Revenue Code of 1986 is amended—

(1) in the heading, by striking "THROUGH 2025" and inserting "THROUGH 2028", and

(2) in the matter preceding subclause (I), by striking "before January 1, 2026" and inserting "before January 1, 2029".

(b) EXTENSION OF RULE TO ALLOW CREDIT TO TAXPAYERS WHOSE HOUSEHOLD INCOME EXCEEDS 400 PERCENT OF POVERTY LINE.—Subparagraph (E) of section 36B(c)(1) of such Code is amended—

(1) in the heading, by striking “THROUGH 2025” and inserting “THROUGH 2028”, and

(2) by striking “before January 1, 2026” and inserting “before January 1, 2029”.

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