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(Original Signature of Member)

119TH CONGRESS
1ST SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to extend the enhanced premium tax credit, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

Mrs. KIGGANS of Virginia introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to extend the enhanced premium tax credit, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Premium Tax Credit
5 Extension Act”.

6 **SEC. 2. EXTENSION OF ENHANCED PREMIUM TAX CREDIT.**

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

1 (1) in the matter preceding subclause (I), by
2 striking “before January 1, 2026” and inserting
3 “before January 1, 2027”, and

4 (2) in the heading, by striking “THROUGH 2025”
5 and inserting “THROUGH 2026”.

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

10 (1) by striking “before January 1, 2026” and
11 inserting “before January 1, 2027”, and

12 (2) in the heading, by striking “THROUGH 2025”
13 and inserting “THROUGH 2026”.

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