

116TH CONGRESS
1ST SESSION

S. 2414

To amend the Internal Revenue Code of 1986 to extend the Health Coverage Tax Credit.

IN THE SENATE OF THE UNITED STATES

AUGUST 1, 2019

Mr. PORTMAN (for himself, Mr. BROWN, and Mr. CASEY) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to extend the Health Coverage Tax Credit.

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. EXTENSION OF HEALTH COVERAGE TAX CRED-**

4 **IT.**

5 (a) IN GENERAL.—Subparagraph (B) of section
6 35(b)(1) of the Internal Revenue Code of 1986 is amended
7 by striking “January 1, 2020” and inserting “January 1,
8 2025”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to coverage months beginning after
3 December 31, 2019.

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