

119TH CONGRESS
1ST SESSION

H. R. 6074

To amend the Internal Revenue Code of 1986 to extend the enhancement of the health care premium tax credit.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 18, 2025

Ms. UNDERWOOD introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to extend the enhancement of the health care premium 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 ENHANCEMENT OF HEALTH**
4 **CARE PREMIUM TAX CREDIT.**

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

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

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

4 (b) EXTENSION OF RULE TO ALLOW CREDIT TO
5 TAXPAYERS WHOSE HOUSEHOLD INCOME EXCEEDS 400
6 PERCENT OF POVERTY LINE.—Subparagraph (E) of sec-
7 tion 36B(c)(1) of such Code is amended—

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

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

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

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