I

119TH CONGRESS
2D SESSION

H. R. 7071

To repeal certain funding increases provided under the One Big Beautiful Bill Act to Immigrations and Custom Enforcement, and to reallocate those funds to extend certain healthcare tax credits.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 14, 2026

Mr. MOULTON (for himself, Mr. CARSON, Mr. SOTO, and Ms. GARCIA of Texas) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committees on the Judiciary, and Homeland Security, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

---

A BILL

To repeal certain funding increases provided under the One Big Beautiful Bill Act to Immigrations and Custom Enforcement, and to reallocate those funds to extend certain healthcare tax credits.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Healthcare Reinvestment Act''.

SEC. 2. HEALTHCARE REINVESTMENT OF RESCINDED FUNDS.

(a) REPEAL.—Sections 100052, 100053, 100054, and 100055 of Public Law 119–21 are repealed, and all provisions of law classified to title 6 or 8 of the Untied States Code shall be applied as if such sections had not been enacted.

(b) RESCISSION.—The amounts appropriated under sections 100052, 100053, 100054, and 100055 of Public Law 119–21 are hereby rescinded.

(c) REALLOCATION.—Amounts rescinded under subsection (b) shall be transferred and made available, without fiscal year limitation, to the Secretary of the Treasury to extend the application of subsections (b)(3)(A)(iii) and (c)(1)(E) of section 36B of the Internal Revenue Code of 1986.

SEC. 3. PUBLIC TRANSPARENCY AND ACCOUNTABILITY.

(a) ANNUAL REPORT.—The Secretary of the Treasury shall make publicly available an annual written report on the use of funds made available under section 2(c), including the number of individuals who retained eligibility for tax credits under section 36B of the Internal Revenue Code of 1986.

(b) INSPECTOR GENERAL OVERSIGHT.—The Treasury Inspector General for Tax Administration shall conduct annual audits of the use of funds made available under section 2(c).

○