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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.

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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 “Bipartisan Premium  
5       Tax Credit Extension Act”.

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

7       (a) EXTENSION OF RULES TO INCREASE PREMIUM  
8       ASSISTANCE AMOUNTS.—Clause (iii) of section

1 36B(b)(3)(A) of the Internal Revenue Code of 1986 is  
2 amended—

3 (1) in the heading, by striking “THROUGH 2025”  
4 and inserting “THROUGH 2026”, and

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

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

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

14 (2) by striking “before January 1, 2026” and  
15 inserting “before January 1, 2027”.

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