

**Amendment to the Amendment in the Nature of a Substitute
Offered by Rep. Horsford**

This amendment would permanently extended the Advanced Premium Tax Credit to ensure millions of Americans are still able to afford health care coverage and will not have an increase in premiums.

AMENDMENT
OFFERED BY ML. IIIII

At the appropriate place, insert the following:

1 SEC. II. INCREASE IN ELIGIBILITY FOR CREDIT.

2 (a) IN GENERAL.—Section 36B(c)(1)(A) is amended
3 by striking “but does not exceed 400 percent”.

4 (b) APPLICABLE PERCENTAGES.—

5 (1) IN GENERAL.—Section 36B(b)(3)(A) is
6 amended to read as follows:

7 “(A) APPLICABLE PERCENTAGE.—The ap-
8 plicable percentage for any taxable year shall be
9 the percentage such that the applicable percent-
10 age for any taxpayer whose household income is
11 within an income tier specified in the following
12 table shall increase, on a sliding scale in a lin-
13 ear manner, from the initial premium percent-
14 age to the final premium percentage specified in
15 such table for such income tier:

“In the case of household income (expressed as a percent of poverty line) within the following income tier:	The initial premium percentage is—	The final premium percentage is—
Up to 150 percent	0	0
150 percent up to 200 percent	0	2.0
200 percent up to 250 percent	2.0	4.0
250 percent up to 300 percent	4.0	6.0
300 percent up to 400 percent	6.0	8.5

“In the case of household income (expressed as a percent of poverty line) within the following income tier:	The initial premium percentage is—	The final premium percentage is—
400 percent and higher	8.5	8.5.”.

1 (2) CONFORMING AMENDMENTS RELATING TO
2 AFFORDABILITY OF COVERAGE.—

3 (A) Paragraph (1) of section 36B(c) of
4 such Code is amended by striking subparagraph
5 (E).

6 (B) Subparagraph (C) of section 36B(c)(2)
7 of such Code is amended by striking clause (iv).

8 (C) Paragraph (4) of section 36B(c) of
9 such Code is amended by striking subparagraph
10 (F).

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

