

116TH CONGRESS  
1ST SESSION

# S. 2414

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

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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

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## 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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