

116TH CONGRESS
1ST SESSION

S. 961

To amend the Internal Revenue Code of 1986 to expand eligibility for the refundable credit for coverage under a qualified health plan.

IN THE SENATE OF THE UNITED STATES

APRIL 1, 2019

Mrs. SHAHEEN (for herself, Mr. TESTER, Mr. KING, and Ms. HARRIS) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to expand eligibility for the refundable credit for coverage under a qualified health plan.

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 “Improving Health In-
5 surance Affordability Act of 2019”.

6 **SEC. 2. INCREASE IN ELIGIBILITY FOR CREDIT.**

7 (a) IN GENERAL.—Subparagraph (A) of section
8 36B(c)(1) of the Internal Revenue Code of 1986 is amend-
9 ed by striking “400 percent” and inserting “800 percent”.

1 (b) APPLICABLE PERCENTAGES.—

2 (1) IN GENERAL.—Subparagraph (A) of section
3 36B(b)(3) of the Internal Revenue Code of 1986 as
4 follows the table headings is amended to read as fol-
5 lows:

6 “(A) APPLICABLE PERCENTAGE.—The ap-
7 plicable percentage for any taxable year shall be
8 the percentage such that the applicable percent-
9 age for any taxpayer whose household income is
10 within an income tier specified in the following
11 table shall increase, on a sliding scale in a lin-
12 ear manner, from the initial premium percent-
13 age to the final premium percentage specified in
14 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 133 percent	1.75	2.0
133 percent up to 150 percent	2.0	3.5
150 percent up to 200 percent	3.5	5.5
200 percent up to 250 percent	5.5	7.25
250 percent up to 300 percent	7.25	8.5
300 percent up to 400 percent	8.5	9.0
400 percent up to 550 percent	9.0	10.0
550 percent up to 700 percent	10.0	11.0
700 percent up to 800 percent	11.0	12.5.”.

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

17 (A) Subparagraph (C) of section 36B(e)(2)
18 of such Code is amended by striking clause (iv).

1 (B) Paragraph (4) of section 36B(c) of
 2 such Code is amended by striking subparagraph
 3 (F).

4 (c) LIMITATION ON RECAPTURE.—Clause (i) of sec-
 5 tion 36B(f)(2)(B) of the Internal Revenue Code of 1986
 6 is amended—

7 (1) by striking “400 percent” and inserting
 8 “800 percent”;

9 (2) by striking the period at the end of the last
 10 row of the table; and

11 (3) by adding at the end of the table the fol-
 12 lowing new rows:

“At least 400 percent but less than 600 percent	\$3,500
At least 600 percent but less than 800 percent	\$4,500.”.

13 (d) EFFECTIVE DATE.—The amendments made by
 14 this section shall apply to taxable years beginning after
 15 December 31, 2019.

○