

116TH CONGRESS
1ST SESSION

S. _____

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

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 _____

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%	1.75%	2.0%
133% up to 150%	2.0%	3.5%
150% up to 200%	3.5%	5.5%
200% up to 250%	5.5%	7.25%
250% up to 300%	7.25%	8.5%
300% up to 400%	8.5%	9.0%
400% up to 550%	9.0%	10.0%
550% up to 700%	10.0%	11.0%
700% up to 800%	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% but less than 600%	\$3,500
At least 600% but less than 800%	\$4,500.”.

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