

117TH CONGRESS
1ST SESSION

H. R. 369

To amend the Internal Revenue Code of 1986 to improve affordability and reduce premium costs of health insurance for consumers.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 19, 2021

Ms. UNDERWOOD (for herself, Mr. O'HALLERAN, Mr. GOMEZ, Ms. CLARKE of New York, Ms. SEWELL, Mrs. MCBATH, Ms. MCCOLLUM, Ms. BARRAGÁN, Mr. LAWSON of Florida, Ms. PORTER, Mr. PAYNE, Mr. RYAN, Ms. DELAURO, Mr. DEUTCH, and Ms. SCANLON) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to improve affordability and reduce premium costs of health insurance for consumers.

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 “Health Care Afford-
5 ability Act of 2021”.

1 **SEC. 2. IMPROVE AFFORDABILITY AND REDUCE PREMIUM**
 2 **COSTS OF HEALTH INSURANCE FOR CON-**
 3 **SUMERS.**

4 (a) IN GENERAL.—Section 36B(b)(3)(A) of the In-
 5 ternal Revenue Code of 1986 is amended to read as fol-
 6 lows:

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 150.0 percent	0.0	0.0
150.0 percent up to 200.0 percent	0.0	3.0
200.0 percent up to 250.0 percent	3.0	4.0
250.0 percent up to 300.0 percent	4.0	6.0
300.0 percent up to 400.0 percent	6.0	8.5
400.0 percent and higher	8.5	8.5”.

16 (b) CONFORMING AMENDMENT.—Section
 17 36B(c)(1)(A) of the Internal Revenue Code of 1986 is
 18 amended by striking “but does not exceed 400 percent”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2021.

○