

119TH CONGRESS  
2D SESSION

**H. R. 1834**

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**AN ACT**

To advance policy priorities that will break the gridlock.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*



## 1 SECTION 1. EXTENSION OF ENHANCED PREMIUM TAX

## 2 CREDIT.

3 (a) EXTENSION OF RULES TO INCREASE PREMIUM  
4 ASSISTANCE AMOUNTS.—Clause (iii) of section  
5 36B(b)(3)(A) of the Internal Revenue Code of 1986 is  
6 amended—

7 (1) in the heading, by striking “THROUGH 2025”  
8 and inserting “THROUGH 2028”, and

9 (2) in the matter preceding subclause (I), by  
10 striking “before January 1, 2026” and inserting  
11 “before January 1, 2029”.

12 (b) EXTENSION OF RULE TO ALLOW CREDIT TO  
13 TAXPAYERS WHOSE HOUSEHOLD INCOME EXCEEDS 400  
14 PERCENT OF POVERTY LINE.—Subparagraph (E) of sec-  
15 tion 36B(c)(1) of such Code is amended—

16 (1) in the heading, by striking “THROUGH 2025”  
17 and inserting “THROUGH 2028”, and

18 (2) by striking “before January 1, 2026” and  
19 inserting “before January 1, 2029”.

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

Passed the House of Representatives January 8,  
2026.

Attest:

*Clerk.*

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