

119TH CONGRESS
1ST SESSION

S. 2824

To amend the Internal Revenue Code of 1986 to extend the temporary enhanced premium credits.

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 16, 2025

Ms. MURKOWSKI 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 extend the temporary enhanced premium credits.

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 TEMPORARY ENHANCED PRE-**
4 **MIUM CREDITS.**

5 (a) IN GENERAL.—Clause (iii) of section
6 36B(b)(3)(A) of the Internal Revenue Code of 1986 is
7 amended—

8 (1) by striking “January 1, 2026” and insert-
9 ing “January 1, 2028”, and

1 (2) by striking “2025” in the heading and in-
2 serting “2027”.

3 (b) TAXPAYERS WHOSE HOUSEHOLD INCOME EX-
4 CEEDS 400 PERCENT OF THE POVERTY LINE.—Section
5 36B(c)(1)(E) of the Internal Revenue Code of 1986 is
6 amended—

7 (1) by striking “January 1, 2026” and insert-
8 ing “January 1, 2028”, and

9 (2) by striking “2025” in the heading and in-
10 serting “2027”.

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

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