

115TH CONGRESS
2D SESSION

H. R. 5258

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

IN THE HOUSE OF REPRESENTATIVES

MARCH 13, 2018

Mr. DESAULNIER 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 expand eligibility to receive refundable tax credits 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 “Affordable Health In-
5 surance for the Middle Class Act”.

1 **SEC. 2. EXPANSION OF ELIGIBILITY FOR REFUNDABLE**
2 **CREDITS FOR COVERAGE UNDER QUALIFIED**
3 **HEALTH PLANS.**

4 (a) IN GENERAL.—Section 36B(c)(1)(A) of the In-
5 ternal Revenue Code of 1986 is amended by striking “but
6 does not exceed 400 percent”.

7 (b) CONFORMING AMENDMENT.—The table in sec-
8 tion 36B(b)(3)(A)(i) of the Internal Revenue Code of
9 1986 is amended by striking “up to 400%” and inserting
10 “or higher”.

11 (c) EFFECTIVE DATE.—The amendments made by
12 this section shall apply to taxable years beginning after
13 the date of the enactment of this Act.

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