

115TH CONGRESS  
1ST SESSION

# S. 1307

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

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## IN THE SENATE OF THE UNITED STATES

JUNE 7, 2017

Mrs. FEINSTEIN (for herself, Ms. HASSAN, Ms. WARREN, Ms. HARRIS, Ms. BALDWIN, Mr. LEAHY, and Mrs. GILLIBRAND) introduced the following bill; which was read twice and referred to the Committee on Finance

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## 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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