

116TH CONGRESS
1ST SESSION

H. R. 4927

To amend the Internal Revenue Code of 1986 to reduce the applicable percentage under the premium assistance tax credit for households with young adults.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 30, 2019

Mr. MCEACHIN (for himself, Ms. DELAURO, Ms. SEWELL of Alabama, Ms. BARRAGÁN, Ms. CRAIG, Ms. NORTON, Mr. CARSON of Indiana, Mr. HASTINGS, Mr. PAYNE, Mr. VAN DREW, Mr. MEEKS, Ms. HAALAND, Mr. SOTO, Ms. CLARKE of New York, Mr. MICHAEL F. DOYLE of Pennsylvania, Mr. BLUMENAUER, and Mrs. WATSON COLEMAN) 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 reduce the applicable percentage under the premium assistance tax credit for households with young adults.

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 “Advancing Youth En-
5 rollment Act”.

1 **SEC. 2. REDUCTION OF APPLICABLE PERCENTAGE FOR**
2 **CERTAIN TAXPAYERS.**

3 (a) IN GENERAL.—Paragraph (3) of section 36B(b)
4 of the Internal Revenue Code of 1986 is amended by add-
5 ing at the end the following:

6 “(F) REDUCTION OF APPLICABLE PER-
7 CENTAGE FOR CERTAIN TAXPAYERS.—

8 “(i) IN GENERAL.—The initial and
9 final applicable percentages under clause
10 (i) of subparagraph (A) (after application
11 of clause (ii) of such subparagraph) shall
12 each be reduced (but not below zero) by—

13 “(I) in the case of an applicable
14 taxpayer with an eligible household
15 member who has not attained 31
16 years of age as of the close of the tax-
17 able year, an amount equal to the ap-
18 plicable percentage of 2.5 percentage
19 points, and

20 “(II) in the case of an applicable
21 taxpayer with an eligible household
22 member who has attained at least 31
23 years of age as of the close of the tax-
24 able year, an amount equal to the ap-
25 plicable percentage of—

1 “(aa) 2.5 percentage points,
2 minus

3 “(bb) the amount equal to
4 the product of 0.5 percentage
5 points multiplied by the number
6 of years of age of such eligible
7 household member as of the close
8 of the taxable year in excess of
9 30.

10 “(ii) APPLICABLE PERCENTAGE.—For
11 purposes of clause (i), the applicable per-
12 centage shall be the amount (expressed as
13 a percentage) equal to the quotient of—

14 “(I) the total number of individ-
15 uals who—

16 “(aa) are taken into account
17 in determining the applicable tax-
18 payer’s family size under sub-
19 section (d)(1) and are covered
20 under the qualified health plan,
21 and

22 “(bb) have not attained 35
23 years of age as of the close of the
24 taxable year, and

1 “(II) the total number of individ-
2 uals who are described in item (aa) of
3 subclause (I).

4 “(iii) ELIGIBLE HOUSEHOLD MEM-
5 BER.—For purposes of this subparagraph,
6 the term ‘eligible household member’
7 means the youngest individual who—

8 “(I) is taken into account in de-
9 termining the applicable taxpayer’s
10 family size under subsection (d)(1)
11 and is covered under the qualified
12 health plan, and

13 “(II) has attained 18 years of
14 age but not attained 35 years of age
15 as of the close of the taxable year.

16 “(iv) ROUNDING.—Any reduction de-
17 termined under clause (i) shall be rounded
18 to the nearest $\frac{1}{10}$ of 1 percentage point.”.

19 (b) EFFECTIVE DATE.—The amendment made by
20 this section shall apply to taxable years beginning after
21 the date of the enactment of this Act.

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