

119TH CONGRESS
2D SESSION

S. 4479

To provide assisted living assistance through Medicaid and the low-income housing tax credit.

IN THE SENATE OF THE UNITED STATES

APRIL 30, 2026

Mr. MARSHALL introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To provide assisted living assistance through Medicaid and the low-income housing tax credit.

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 “Assisted Living Afford-
5 ability, Choice, Community, Empowerment, Savings, and
6 Support Act” or the “ACCESS Act”.

1 **SEC. 2. COVERAGE OF SERVICES IN AN ASSISTED LIVING**
2 **RESIDENCE UNDER MEDICAID.**

3 (a) DEFINITION OF MEDICAL ASSISTANCE.—Section
4 1905(a) of the Social Security Act (42 U.S.C. 1396d(a))
5 is amended—

6 (1) in paragraph (31), by striking “and” after
7 the semicolon;

8 (2) by redesignating paragraph (32) as para-
9 graph (33); and

10 (3) by inserting after paragraph (31), the fol-
11 lowing new paragraph:

12 “(32) services provided in an assisted living res-
13 idence consistent with State law permitting such
14 services, including to individuals who would require
15 the level of care provided in a hospital or nursing fa-
16 cility, the cost of which could be reimbursed under
17 the State plan (or a waiver of such plan), and who
18 meet the State’s income and resources requirements
19 adopted under section 1902(a)(10)(A)(i)(V) and for
20 whom the estimated annual average per capita total
21 Medicaid cost for all services for individuals receiv-
22 ing services in an assisted living residence would be
23 no greater than the estimated annual average per
24 capita total Medicaid cost for all services that would
25 have been incurred had those individuals received
26 services in a hospital or nursing facility; and”.

1 (b) MANDATORY BENEFIT.—Section 1902(a)(10)(A)
 2 of such Act (42 U.S.C. 1396a(a)(10)(A)) is amended in
 3 the matter preceding clause (i), by striking “and (30)”
 4 and inserting “(30), and (32)”.

5 (c) EFFECTIVE DATE.—

6 (1) IN GENERAL.—Except as provided in para-
 7 graph (2), the amendments made by this section
 8 shall take effect on January 1, 2027.

9 (2) DELAY PERMITTED IF STATE LEGISLATION
 10 REQUIRED.—In the case of a State plan approved
 11 under title XIX of the Social Security Act (42
 12 U.S.C. 1396 et seq.) which the Secretary of Health
 13 and Human Services determines requires State legis-
 14 lation (other than legislation appropriating funds) in
 15 order for the plan to meet the additional require-
 16 ments imposed by the amendments made by this sec-
 17 tion, the State plan shall not be regarded as failing
 18 to comply with the requirements of such title XIX
 19 solely on the basis of the failure of the plan to meet
 20 such additional requirements before the first day of
 21 the first calendar quarter beginning after the close
 22 of the first regular session of the State legislature
 23 that ends after the 1-year period beginning with the
 24 date of the enactment of this section. For purposes
 25 of the preceding sentence, in the case of a State that

1 has a 2-year legislative session, each year of the ses-
 2 sion is deemed to be a separate regular session of
 3 the State legislature.

4 **SEC. 3. SELECTION CRITERIA FOR QUALIFIED ALLOCATION**
 5 **PLAN UNDER THE LOW-INCOME HOUSING**
 6 **TAX CREDIT.**

7 (a) IN GENERAL.—Subparagraph (C) of section
 8 42(m)(1) of the Internal Revenue Code of 1986 is amend-
 9 ed by striking “and” at the end of clause (ix), by striking
 10 the period at the end of clause (x) and inserting “, and”,
 11 and by adding at the end the following new clause:

12 “(xi) projects which reduce the med-
 13 ical assistance costs of long-term services
 14 and supports for the elderly by providing
 15 such services and supports in a non-insti-
 16 tutional setting.”.

17 (b) EFFECTIVE DATE.—The amendments made by
 18 this section shall apply to allocations made after January
 19 1, 2027.

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