

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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