

117TH CONGRESS
1ST SESSION

H. R. 952

To amend the Internal Revenue Code of 1986 to suspend for 2020 the
recapture of overpayment of advanced premium tax credit.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 8, 2021

Ms. SHERRILL (for herself and Mr. SUOZZI) 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 suspend
for 2020 the recapture of overpayment of advanced pre-
mium 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. TEMPORARY MODIFICATION OF LIMITATIONS**
4 **ON RECONCILIATION OF TAX CREDITS FOR**
5 **COVERAGE UNDER A QUALIFIED HEALTH**
6 **PLAN WITH ADVANCE PAYMENTS OF SUCH**
7 **CREDIT.**

8 (a) IN GENERAL.—Section 36B(f)(2)(B) of the Inter-
9 nal Revenue Code of 1986 is amended by adding at the
10 end the following new clause:

1 “(iii) TEMPORARY MODIFICATION OF
2 LIMITATION ON INCREASE.—In the case of
3 any taxable year beginning in 2020, for
4 any taxpayer who files for such taxable
5 year an income tax return reconciling any
6 advance payment of the credit under this
7 section, the Secretary shall treat subpara-
8 graph (A) as not applying.”.

9 (b) EFFECTIVE DATE.—The amendment made by
10 this section shall apply to taxable years beginning after
11 December 31, 2019.

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