

117TH CONGRESS
2D SESSION

H. R. 7823

To amend the Internal Revenue Code of 1986 to make the health coverage tax credit permanent.

IN THE HOUSE OF REPRESENTATIVES

MAY 18, 2022

Mr. KILDEE 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 make the health coverage tax credit permanent.

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 “Bob von Schwedler
5 Permanent Health Coverage Tax Credit Expansion Act”.

6 **SEC. 2. PERMANENT CREDIT FOR HEALTH INSURANCE**
7 **COSTS.**

8 (a) IN GENERAL.—Section 35(b)(1) of the Internal
9 Revenue Code of 1986 is amended to read as follows:

1 “(1) IN GENERAL.—The term ‘eligible coverage
2 month’ means any month if, as of the first day of
3 such month, the taxpayer—

4 “(A) is an eligible individual,

5 “(B) is covered by qualified health insur-
6 ance, the premium for which is paid by the tax-
7 payer,

8 “(C) does not have other specified cov-
9 erage, and

10 “(D) is not imprisoned under Federal,
11 State, or local authority.”.

12 (b) INCREASE IN CREDIT PERCENTAGE.—Section
13 35(a) of the Internal Revenue Code of 1986 is amended
14 by striking “72.5 percent” and inserting “80 percent”.

15 (c) CONFORMING AMENDMENTS.—

16 (1) Section 35(e)(2)(B)(i) is amended by strik-
17 ing “clauses (iii) and (iv) of subsection (b)(1)(A)”
18 and inserting “subparagraphs (C) and (D) of sub-
19 section (b)(1)”.

20 (2) Subsections (b) and (e)(1) of section 7527
21 of the Internal Revenue Code of 1986 are each
22 amended by striking “72.5 percent” and inserting
23 “80 percent”.

1 (d) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to coverage months beginning after
3 December 31, 2021.

