

117TH CONGRESS
1ST SESSION

H. R. 942

To amend the Internal Revenue Code of 1986 to provide for the application of the premium tax credit in the case of certain individuals who are unemployed during 2021.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 8, 2021

Mrs. MCBATH (for herself and Ms. SÁNCHEZ) 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 provide for the application of the premium tax credit in the case of certain individuals who are unemployed during 2021.

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. APPLICATION OF PREMIUM TAX CREDIT IN**
4 **CASE OF INDIVIDUALS RECEIVING UNEM-**
5 **EMPLOYMENT COMPENSATION DURING 2021.**

6 (a) IN GENERAL.—Section 36B of the Internal Rev-
7 enue Code of 1986 is amended by redesignating subsection

1 (g) as subsection (h) and by inserting after subsection (f)
 2 the following new subsection:

3 “(g) SPECIAL RULE FOR INDIVIDUALS WHO RE-
 4 CEIVE UNEMPLOYMENT COMPENSATION DURING 2021.—

5 “(1) IN GENERAL.—For purposes of this sec-
 6 tion, in the case of a taxpayer who has received, or
 7 has been approved to receive, unemployment com-
 8 pensation for any week beginning during 2021, for
 9 the taxable year in which such week begins—

10 “(A) such taxpayer shall be treated as an
 11 applicable taxpayer, and

12 “(B) there shall not be taken into account
 13 any household income of the taxpayer in excess
 14 of 133 percent of the poverty line for a family
 15 of the size involved.

16 “(2) UNEMPLOYMENT COMPENSATION.—For
 17 purposes of this subsection, the term ‘unemployment
 18 compensation’ has the meaning given such term in
 19 section 85(b).

20 “(3) EVIDENCE OF UNEMPLOYMENT COM-
 21 PENSATION.—For purposes of this subsection, a tax-
 22 payer shall not be treated as having received (or
 23 been approved to receive) unemployment compensa-
 24 tion for any week unless such taxpayer provides self-
 25 attestation of, and such documentation as the Sec-

1 retary shall prescribe which demonstrates, such re-
2 ceipt or approval.

3 “(4) CLARIFICATION OF RULES REMAINING AP-
4 PLICABLE.—

5 “(A) JOINT RETURN REQUIREMENT.—
6 Paragraph (1)(A) shall not affect the applica-
7 tion of subsection (c)(1)(C).

8 “(B) HOUSEHOLD INCOME AND
9 AFFORDABILITY.—Paragraph (1)(B) shall not
10 apply to any determination of household income
11 for purposes of paragraph (2)(C)(i)(II) or
12 (4)(C)(ii) of subsection (c)”.

13 (b) EFFECTIVE DATE.—The amendments made by
14 this section shall apply to taxable years beginning after
15 December 31, 2020.

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