

119TH CONGRESS
1ST SESSION

H. R. 6050

To amend the Internal Revenue Code of 1986 to extend certain provisions of the health insurance premium tax credit, to rescind unobligated balances for providing assistance to Argentina, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 17, 2025

Mr. HORSFORD (for himself, Ms. BARRAGÁN, Ms. KELLY of Illinois, Ms. PLASKETT, Ms. SCHOLTEN, Ms. SEWELL, and Ms. TOKUDA) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Appropriations, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend the Internal Revenue Code of 1986 to extend certain provisions of the health insurance premium tax credit, to rescind unobligated balances for providing assistance to Argentina, and for other purposes.

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 “Helping Every Amer-
5 ican Lower Their Healthcare Act” or the “HEALTH
6 Act”.

1 **SEC. 2. EXTENSION OF HEALTH INSURANCE PREMIUM TAX**
2 **CREDIT PROVISIONS.**

3 (a) EXTENSION OF RULE TO ALLOW CREDIT TO
4 TAXPAYERS WHOSE HOUSEHOLD INCOME EXCEEDS 400
5 PERCENT OF POVERTY LINE.—Subparagraph (E) of sec-
6 tion 36B(c)(1) of the Internal Revenue Code of 1986 is
7 amended to read as follows:

8 “(E) TEMPORARY RULE.—

9 “(i) IN GENERAL.—In the case of a
10 taxable year beginning before the applica-
11 ble date, subparagraph (A) shall be applied
12 without regard to ‘but does not exceed 400
13 percent’.

14 “(ii) APPLICABLE DATE.—For pur-
15 poses of clause (i), the term ‘applicable
16 date’ means the latest date which the Sec-
17 retary estimates will result in—

18 “(I) the sum of the increase in
19 outlays, and the reduction in reve-
20 nues, of the Federal Government by
21 reason of this subparagraph and sub-
22 section (b)(3)(A)(iii), not exceeding

23 “(II) the decrease in outlays of
24 the Federal Government by reason of
25 section 3 of the Helping Every Amer-
26 ican Lower Their Healthcare Act.

1 “(iii) METHOD OF ESTIMATION.—To
2 the maximum extent practicable, the esti-
3 mates of the Secretary under clause (ii)
4 shall be made in the same manner as such
5 estimates are made by the Congressional
6 Budget Office and the Joint Committee on
7 Taxation with respect to proposed legisla-
8 tion.”.

9 (b) EXTENSION OF RULES TO INCREASE PREMIUM
10 ASSISTANCE AMOUNTS.—Clause (iii) of section
11 36B(b)(3)(A) of such Code is amended—

12 (1) in the heading, by striking “FOR 2021
13 THROUGH 2025”, and

14 (2) in the matter preceding subclause (I), by
15 striking “January 1, 2026” and inserting “the ap-
16 plicable date (as defined in subsection (c)(1)(E))”.

17 (c) EFFECTIVE DATE.—The amendments made by
18 this section shall apply to taxable years beginning after
19 December 31, 2025.

20 **SEC. 3. RESCISSION OF UNOBLIGATED BALANCES FOR**
21 **PROVIDING ASSISTANCE TO ARGENTINA.**

22 Effective on the date of the enactment of this Act,
23 the unobligated balances of any amounts appropriated or

- 1 otherwise made available for providing assistance to Ar-
- 2 gentina are rescinded.

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