

119TH CONGRESS
2^D SESSION

H. R. 7071

To repeal certain funding increases provided under the One Big Beautiful Bill Act to Immigrations and Custom Enforcement, and to reallocate those funds to extend certain healthcare tax credits.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 14, 2026

Mr. MOULTON (for himself, Mr. CARSON, Mr. SOTO, and Ms. GARCIA of Texas) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committees on the Judiciary, and Homeland Security, 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 repeal certain funding increases provided under the One Big Beautiful Bill Act to Immigrations and Custom Enforcement, and to reallocate those funds to extend certain healthcare tax credits.

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 “Healthcare Reinvest-
5 ment Act”.

1 **SEC. 2. HEALTHCARE REINVESTMENT OF RESCINDED**
2 **FUNDS.**

3 (a) **REPEAL.**—Sections 100052, 100053, 100054,
4 and 100055 of Public Law 119–21 are repealed, and all
5 provisions of law classified to title 6 or 8 of the United
6 States Code shall be applied as if such sections had not
7 been enacted.

8 (b) **RESCISSION.**—The amounts appropriated under
9 sections 100052, 100053, 100054, and 100055 of Public
10 Law 119–21 are hereby rescinded.

11 (c) **REALLOCATION.**—Amounts rescinded under sub-
12 section (b) shall be transferred and made available, with-
13 out fiscal year limitation, to the Secretary of the Treasury
14 to extend the application of subsections (b)(3)(A)(iii) and
15 (c)(1)(E) of section 36B of the Internal Revenue Code of
16 1986.

17 **SEC. 3. PUBLIC TRANSPARENCY AND ACCOUNTABILITY.**

18 (a) **ANNUAL REPORT.**—The Secretary of the Treas-
19 ury shall make publicly available an annual written report
20 on the use of funds made available under section 2(c), in-
21 cluding the number of individuals who retained eligibility
22 for tax credits under section 36B of the Internal Revenue
23 Code of 1986.

24 (b) **INSPECTOR GENERAL OVERSIGHT.**—The Treas-
25 ury Inspector General for Tax Administration shall con-

- 1 duct annual audits of the use of funds made available
- 2 under section 2(c).

