

AMENDMENT NO. _____ Calendar No. _____

Purpose: To amend the Internal Revenue Code of 1986 to extend the temporary enhanced premium credits.

IN THE SENATE OF THE UNITED STATES—119th Cong., 1st Sess.

H. R. 5371

Making continuing appropriations and extensions for fiscal year 2026, and for other purposes.

Referred to the Committee on _____ and ordered to be printed

Ordered to lie on the table and to be printed

AMENDMENT intended to be proposed by Ms. BALDWIN to the amendment (No. _____) proposed by _____

Viz:

1 At the appropriate place, insert the following:

2 **SEC. ____ . EXTENSION OF TEMPORARY ENHANCED PRE-**
3 **MIUM CREDITS.**

4 (a) IN GENERAL.—Clause (iii) of section
5 36B(b)(3)(A) of the Internal Revenue Code of 1986 is
6 amended—

7 (1) by striking “January 1, 2026” and insert-
8 ing “January 1, 2027”, and

9 (2) by striking “2025” in the heading and in-
10 serting “2026”.

1 (b) TAXPAYERS WHOSE HOUSEHOLD INCOME EX-
2 CEEDS 400 PERCENT OF THE POVERTY LINE.—Section
3 36B(c)(1)(E) of the Internal Revenue Code of 1986 is
4 amended—

5 (1) by striking “January 1, 2026” and insert-
6 ing “January 1, 2027”, and

7 (2) by striking “2025” in the heading and in-
8 serting “2026”.

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