

REP. DANNY K. DAVIS AMENDMENT

The amendment would adjust the tax credit so that veteran taxpayers earning less than 400 percent of the federal poverty pay no more than 10 percent of the premium cost for comprehensive, quality health insurance.

AMENDMENT

OFFERED BY MR. DANNY K. DAVIS OF ILLINOIS

Add at the end the following:

1 **SEC. ____ . CREDIT ADJUSTMENT FOR VETERANS.**

2 (a) IN GENERAL.—Section 36B(g) of the Internal
3 Revenue Code of 1986, as amended by the American
4 Health Care Act of 2017 and in effect for months begin-
5 ning after December 31, 2019, is amended by adding at
6 the end the following new paragraph:

7 “(10) CREDIT ADJUSTMENT FOR VETERANS
8 UNDER 400 PERCENT OF FEDERAL POVERTY
9 LEVEL.—In the case of a taxpayer (in the case of
10 a joint return, either spouse) who is a veteran (as
11 defined in section 101 of title 38, United States
12 Code) and whose modified adjusted gross income
13 (within the meaning of subsection (c)(2)(A)) is less
14 than 400 percent of the Federal poverty level, the
15 amount allowed as a credit under subsection (a)
16 shall be increased to the extent required to ensure
17 that the sum of the credit allowed to the taxpayer
18 and the premiums paid by the taxpayer for qualified
19 health insurance does not exceed 10 percent of the
20 full premium cost of health insurance with com-

1 prehensive care (without limitations for pre-existing
2 conditions, without annual or lifetime caps, and with
3 coverage of essential health benefits).”.

4 (b) EFFECTIVE DATE.—The amendments made by
5 this section are contingent upon the enactment of the
6 American Health Care Act of 2017 and shall apply (if at
7 all) to months beginning after December 31, 2019, in tax-
8 able years ending after such date.

