

117TH CONGRESS  
1ST SESSION

# S. 3393

To amend the Internal Revenue Code of 1986 to permanently extend the Health Coverage Tax Credit.

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IN THE SENATE OF THE UNITED STATES

DECEMBER 14, 2021

Mr. BROWN (for himself, Ms. STABENOW, Mr. CASEY, and Ms. BALDWIN) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to permanently extend the Health Coverage Tax Credit.

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. PERMANENT EXTENSION OF HEALTH COV-**  
4 **ERAGE TAX CREDIT.**

5 (a) IN GENERAL.—Subparagraph (B) of section  
6 35(b)(1) of the Internal Revenue Code of 1986 is amended  
7 by striking “, and before January 1, 2022”.

1       (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to coverage months beginning after  
3 December 31, 2021.

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