

114TH CONGRESS  
1ST SESSION

# S. 505

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

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IN THE SENATE OF THE UNITED STATES

FEBRUARY 12, 2015

Mr. PORTMAN (for himself and Mr. BROWN) 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 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. EXTENSION OF HEALTH COVERAGE TAX CRED-**

4 **IT.**

5 (a) IN GENERAL.—Subparagraph (B) of section  
6 35(b)(1) of the Internal Revenue Code of 1986 is amended  
7 by striking “January 1, 2014” and inserting “January 1,  
8 2020”.

1           (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to coverage months beginning after  
3 December 31, 2013.

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