

1 **Draft health care language for 26-0804**

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Sec. A. 33 V.S.A. § 1812 is amended to read:

§ 1812. FINANCIAL ASSISTANCE TO INDIVIDUALS

(a)(1) An individual or family eligible for federal premium tax credits under 26 U.S.C. § 36B with income less than or equal to 300 percent of federal poverty level shall be eligible for premium assistance from the State of Vermont.

(2) The Department of Vermont Health Access shall establish a premium schedule on a sliding scale based on modified adjusted gross income for the individuals and families described in subdivision (1) of this subsection. The Department shall reduce the premium contribution for these individuals and families by 1.5 percent below the premium amount established in 26 U.S.C. § 36B.

(3) Premium assistance shall be available for the same qualified health benefit plans for which federal premium tax credits are available.

(b)(1) No individual or family, regardless of income, shall be required to pay more than 10 percent of the individual’s or family’s modified adjusted gross income for the premium for a qualified health benefit plan in the individual market based on the cost of the second-lowest cost silver-level plan offered through the Vermont Health Benefit Exchange.

1 percent of the premium costs paid by the qualified employer for its employees
2 in the taxable year.

3 (b) As used in this subchapter, “qualified taxpayer” means a qualified
4 employer, as defined under 33 V.S.A. § 1802(5), that further pays 50 percent
5 or more of the premium costs for its employees.

6 (c) Any unused credit available under subsection (a) of this section may be
7 carried forward for up to 10 years.

8 (d) The Commissioner of Vermont Health Access shall provide
9 information to the Commissioner of Taxes on request for the purpose of
10 administering the tax credit available under this section.

11 Sec. D. 32 V.S.A. § 3102(e)(21) is amended to read:

12 (21) To the Department of Vermont Health Access for purposes of
13 providing outreach to Vermont residents without minimum essential coverage
14 pursuant to section 10454 of this title and to administer the tax credit available
15 under section 5930oo of this title.

16 Sec. E. EFFECTIVE DATE

17 This act shall take effect on January 1, 2028.