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Final regulations providing guidance under section 36B regarding premium tax credit; OIRA review completed

OMB's Office of Information and Regulatory Affairs (OIRA) reported it completed its review of final regulations providing guidance under section 36B regarding the premium tax credit.

OIRA received the final regulations for review on September 15, 2022, and completed its review on October 6, 2022.

The final regulations are listed on the OIRA website as:

- [RIN: 1545-BQ16](#): *Proposed changes to section 36B regarding the premium tax credit*

A brief description provided by OIRA is as follows:

Executive Order 14009, Strengthening Medicaid and the Affordable Care Act (ACA), directs the Secretary of the Treasury to review all existing regulations and other agency actions to determine whether the actions are inconsistent with the policy to protect and strengthen the ACA and, in particular, review policies or practices that may reduce the affordability of coverage or financial assistance for coverage, including for dependents. The Treasury Department and the IRS have reviewed the regulations under section 36B and are proposing regulatory changes in accordance with E.O. 14009.

Now that OIRA review has been completed, Treasury and the IRS can be expected to release these proposed regulations for publication in the Federal Register—the exact date of publication not being known.

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