

## **H. Res. 1102**

### ***In the House of Representatives, U. S.,***

*April 15, 2008.*

*Resolved,* That upon the adoption of this resolution it shall be in order to consider in the House the bill (H.R. 5719) to amend the Internal Revenue Code of 1986 to conform return preparer penalty standards, delay implementation of withholding taxes on government contractors, enhance taxpayer protections, assist low-income taxpayers, and for other purposes. All points of order against consideration of the bill are waived except those arising under clause 9 or 10 of rule XXI. The amendment in the nature of a substitute recommended by the Committee on Ways and Means now printed in the bill shall be considered as adopted. The bill, as amended, shall be considered as read. All points of order against provisions of the bill, as amended, are waived. The previous question shall be considered as ordered on the bill, as amended, to final passage without intervening motion except: (1) one hour of debate equally divided and controlled by the chairman and ranking minority member of the Committee

on Ways and Means; and (2) one motion to recommit with or without instructions.

SEC. 2. During consideration of H.R. 5719 pursuant to this resolution, notwithstanding the operation of the previous question, the Chair may postpone further consideration of the bill to such time as may be designated by the Speaker.

SEC. 3. Notwithstanding any other provision of this resolution, the amendment considered as adopted under the first section of this resolution shall be modified as specified in section 4.

SEC. 4. The modification referred to in section 3 is as follows:

Page 21, line 26, insert “as related to account beneficiary substantiation requirements” after “flexible spending arrangements”.

Add at the end the following new section:

**“SEC. 20 GAO STUDY ON HEALTH SAVINGS ACCOUNTS.**

“(a) IN GENERAL.—The Comptroller General of the United States shall conduct a study of the use of distributions from health savings accounts.

“(b) SUBMISSION OF REPORT.—Not later than 1 year after the date of the enactment of this Act, the Comptroller General shall submit a report on the findings of the study conducted under subsection (a) and shall include therein recommendations (if any) relating to such findings. The report

shall be submitted to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate.”.

Attest:

*Clerk.*