

114TH CONGRESS
2^D SESSION

H. R. 5452

AN ACT

To amend the Internal Revenue Code of 1986 to permit individuals eligible for Indian Health Service assistance to qualify for health savings accounts.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Native American
3 Health Savings Improvement Act”.

4 **SEC. 2. INDIVIDUALS ELIGIBLE FOR INDIAN HEALTH SERV-**
5 **ICE ASSISTANCE NOT DISQUALIFIED FROM**
6 **HEALTH SAVINGS ACCOUNTS.**

7 (a) IN GENERAL.—Section 223(c)(1) of the Internal
8 Revenue Code of 1986 is amended by adding at the end
9 the following new subparagraph:

10 “(D) SPECIAL RULE FOR INDIVIDUALS EL-
11 IGIBLE FOR ASSISTANCE UNDER INDIAN
12 HEALTH SERVICE PROGRAMS.—For purposes of
13 subparagraph (A)(ii), an individual shall not be
14 treated as covered under a health plan de-
15 scribed in such subparagraph merely because
16 the individual receives hospital care or medical
17 services under a medical care program of the
18 Indian Health Service or of a tribal organiza-
19 tion.”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to taxable years beginning after
3 December 31, 2016.

Passed the House of Representatives June 21, 2016.

Attest:

Clerk.

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