

114TH CONGRESS
2D SESSION

H. R. 5452

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

IN THE HOUSE OF REPRESENTATIVES

JUNE 10, 2016

Mr. MOOLENAAR (for himself, Mr. PAULSEN, Mrs. NOEM, and Mr. BLUMENAUER) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

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,*

3 **SECTION 1. INDIVIDUALS ELIGIBLE FOR INDIAN HEALTH**
4 **SERVICE ASSISTANCE NOT DISQUALIFIED**
5 **FROM HEALTH SAVINGS ACCOUNTS.**

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

1 “(D) SPECIAL RULE FOR INDIVIDUALS EL-
2 IGIBLE FOR ASSISTANCE UNDER INDIAN
3 HEALTH SERVICE PROGRAMS.—For purposes of
4 subparagraph (A)(ii), an individual shall not be
5 treated as covered under a health plan de-
6 scribed in such subparagraph merely because
7 the individual receives hospital care or medical
8 services under a medical care program of the
9 Indian Health Service or of a tribal organiza-
10 tion.”.

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

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