

Union Calendar No. 490

114TH CONGRESS
2^D SESSION

H. R. 5452

[Report No. 114-631]

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

JUNE 21, 2016

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in italics]

[For text of introduced bill, see copy of bill as introduced on June 10, 2016]

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. SHORT TITLE.**

4 *This Act may be cited as the “Native American Health*
5 *Savings Improvement Act”.*

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

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

12 *“(D) SPECIAL RULE FOR INDIVIDUALS ELI-*
13 *GIBLE FOR ASSISTANCE UNDER INDIAN HEALTH*
14 *SERVICE PROGRAMS.—For purposes of subpara-*
15 *graph (A)(ii), an individual shall not be treated*
16 *as covered under a health plan described in such*
17 *subparagraph merely because the individual re-*
18 *ceives hospital care or medical services under a*
19 *medical care program of the Indian Health Serv-*
20 *ice or of a tribal organization.”.*

21 *(b) EFFECTIVE DATE.—The amendment made by this*
22 *section shall apply to taxable years beginning after Decem-*
23 *ber 31, 2016.*

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