

115TH CONGRESS
1ST SESSION

H. R. 2372

IN THE SENATE OF THE UNITED STATES

JUNE 15, 2017

Received

AN ACT

To amend the Internal Revenue Code of 1986 to clarify the rules relating to veteran health insurance and eligibility for the premium tax credit.

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 “Veterans Equal Treat-
3 ment Ensures Relief and Access Now Act” or the “VET-
4 ERAN Act”.

5 **SEC. 2. CLARIFICATION RELATING TO VETERAN HEALTH**
6 **INSURANCE AND ELIGIBILITY FOR PREMIUM**
7 **TAX CREDIT.**

8 (a) AMENDMENT OF PRE-2020 CREDIT.—

9 (1) IN GENERAL.—Section 36B(c)(2)(B)(i) of
10 the Internal Revenue Code of 1986, prior to any
11 amendment by section 214 of the American Health
12 Care Act of 2017, is amended by adding at the end
13 the following: “For purposes of the preceding sen-
14 tence, an individual shall not be treated as eligible
15 for coverage described in section 5000A(f)(1)(A)(v)
16 unless such individual is enrolled in such coverage.”.

17 (2) EFFECTIVE DATE.—The amendment made
18 by this subsection shall apply to taxable years end-
19 ing after December 31, 2013.

20 (b) AMENDMENT OF POST-2019 CREDIT.—

21 (1) IN GENERAL.—Section 36B(d) of such
22 Code, as amended by section 214 of the American
23 Health Care Act of 2017 and in effect for months
24 beginning after December 31, 2019, is amended by
25 adding at the end the following:

1 “For purposes of paragraph (2)(B), an individual shall
2 not be treated as eligible for coverage described in section
3 5000A(f)(1)(A)(v) unless such individual is enrolled in
4 such coverage.”.

5 (2) EFFECTIVE DATE.—The amendment made
6 by this subsection is contingent upon the enactment
7 of the American Health Care Act of 2017 and shall
8 apply (if at all) to months beginning after December
9 31, 2019, in taxable years ending after such date.

Passed the House of Representatives June 15, 2017.

Attest:

KAREN L. HAAS,

Clerk.