

115TH CONGRESS  
1ST SESSION

# S. 43

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

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IN THE SENATE OF THE UNITED STATES

JANUARY 5, 2017

Mr. HELLER (for himself and Ms. HEITKAMP) introduced the following bill;  
which was read twice and referred to the Committee on Finance

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## 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  
5 Health Savings Improvement Act”.

1 **SEC. 2. INDIVIDUALS ELIGIBLE FOR INDIAN HEALTH SERV-**  
2 **ICE ASSISTANCE NOT DISQUALIFIED FROM**  
3 **HEALTH SAVINGS ACCOUNTS.**

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

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

17 (b) **EFFECTIVE DATE.**—The amendment made by  
18 this section shall apply to taxable years beginning after  
19 December 31, 2017.

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