

## Union Calendar No.

114<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 5452

[Report No. 114-]

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 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 --, 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.*