

**AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 5452
OFFERED BY MR. BRADY OF TEXAS**

Strike all after the enacting clause and insert the following:

1 SECTION 1. SHORT TITLE.

2 This Act may be cited as the “Native American
3 Health Savings Improvement Act”.

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

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

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

1 Indian Health Service or of a tribal organiza-
2 tion.”.

3 (b) **EFFECTIVE DATE.**—The amendment made by
4 this section shall apply to taxable years beginning after
5 December 31, 2016.

