AMENDMENT IN THE NATURE OF A SUBSTITUTE то Н.К. 6309

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 "Allowing Working Sen-
3	iors to Keep Their Health Savings Accounts Act of 2018"
4	SEC. 2. INDIVIDUALS ENTITLED TO PART A OF MEDICARE
5	BY REASON OF AGE ALLOWED TO CON
6	TRIBUTE TO HEALTH SAVINGS ACCOUNTS.
7	(a) In General.—Section 223(c)(1)(B) of the Inter-
8	nal Revenue Code of 1986 is amended by striking "and"
9	at the end of clause (ii), by striking the period at the end
10	of clause (iii) and inserting ", and", and by adding at the
11	end the following new clause:
12	"(iv) entitlement to hospital insurance
13	benefits under part A of title XVIII of the
14	Social Security Act by reason of section
15	226(a) of such Act.".
16	(b) Conforming Amendment.—Section 223(b)(7)
17	of such Code is amended by inserting "(other than an enti-

- 1 tlement to benefits described in subsection (c)(1)(B)(iv))"
- 2 after "Social Security Act".
- 3 (c) Effective Date.—The amendments made by
- 4 this section shall apply to months beginning after Decem-
- 5 ber 31, 2018, in taxable years ending after such date.

