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(Original Signature of Member)

115TH CONGRESS
2D SESSION

H. R. 6314

To amend the Internal Revenue Code of 1986 to allow bronze and catastrophic plans in connection with health savings accounts.

IN THE HOUSE OF REPRESENTATIVES

Mr. BURGESS introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to allow bronze and catastrophic plans in connection with 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 “Health Savings Act
5 of 2018”.

1 **SEC. 2. ALLOWANCE OF BRONZE AND CATASTROPHIC**
2 **PLANS IN CONNECTION WITH HEALTH SAV-**
3 **INGS ACCOUNTS.**

4 (a) **IN GENERAL.**—Section 223(c)(2) of the Internal
5 Revenue Code of 1986 is amended by adding at the end
6 the following new subparagraph:

7 “(E) **BRONZE AND CATASTROPHIC PLANS**
8 **TREATED AS HIGH DEDUCTIBLE HEALTH**
9 **PLANS.**—

10 “(i) **IN GENERAL.**—The term ‘high
11 deductible health plan’ shall include any
12 plan described in subsection (d)(1)(A) or
13 (e) of section 1302 of the Patient Protec-
14 tion and Affordable Care Act.

15 “(ii) **CERTAIN RULES NOT APPLICA-**
16 **BLE.**—Subparagraphs (C) and (D) shall
17 not apply with respect to any plan de-
18 scribed in clause (i).”.

19 (b) **EFFECTIVE DATE.**—The amendment made by
20 this subsection shall apply to months beginning after De-
21 cember 31, 2018, in taxable years ending after such date.