Suspend the Rules and Pass the Bill, H.R. 1476, With an Amendment

(The amendment strikes all after the enacting clause and inserts a new text)

115TH CONGRESS
1ST SESSION
H. R. 1476

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

IN THE HOUSE OF REPRESENTATIVES
MARCH 9, 2017
Mr. MOOLENAAR introduced the following bill; which was referred to the Committee on Ways and Means

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.

Be it enacted by the Senate and House of Represen-
tatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

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


SEC. 2. INDIVIDUALS ELIGIBLE FOR INDIAN HEALTH SERVICE ASSISTANCE NOT DISQUALIFIED FROM HEALTH SAVINGS ACCOUNTS.

(a) In General.—Section 223(c)(1) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

“(D) Special rule for individuals eligible for assistance under Indian health service programs.—For purposes of subparagraph (A)(ii), an individual shall not be treated as covered under a health plan described in such subparagraph merely because the individual receives hospital care or medical services under a medical care program of the Indian Health Service or of a tribal organization.”.

(b) Effective Date.—The amendment made by this section shall apply to taxable years beginning after December 31, 2018.