

**AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 6314
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 “Health Savings Act
3 of 2018”.

**4 SEC. 2. ALLOWANCE OF BRONZE AND CATASTROPHIC
5 PLANS IN CONNECTION WITH HEALTH SAV-
6 INGS ACCOUNTS.**

7 (a) IN GENERAL.—Section 223(c)(2) of the Internal
8 Revenue Code of 1986 is amended by adding at the end
9 the following new subparagraph:

10 (E) BRONZE AND CATASTROPHIC PLANS
11 TREATED AS HIGH DEDUCTIBLE HEALTH
12 PLANS.—

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

1 “(ii) CERTAIN RULES NOT APPLICA-
2 BLE.—Subparagraphs (C) and (D) shall
3 not apply with respect to any plan de-
4 scribed in clause (i).”.

5 (b) EFFECTIVE DATE.—The amendment made by
6 this section shall apply to months beginning after Decem-
7 ber 31, 2018, in taxable years ending after such date.

