

113TH CONGRESS
2^D SESSION

H. R. 4900

To amend the Internal Revenue Code of 1986 to prevent veterans from being disqualified from contributing to health savings accounts by reason of receiving medical care for service-connected disabilities under programs administered by the Department of Veterans Affairs.

IN THE HOUSE OF REPRESENTATIVES

JUNE 19, 2014

Mr. SAM JOHNSON of Texas 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 prevent veterans from being disqualified from contributing to health savings accounts by reason of receiving medical care for service-connected disabilities under programs administered by the Department of Veterans Affairs.

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 “Helping Veterans Save
5 for Health Care Act of 2014”.

1 **SEC. 2. VETERANS NOT DISQUALIFIED FROM HEALTH SAV-**
2 **INGS ACCOUNT BY REASON OF RECEIVING**
3 **MEDICAL CARE FOR SERVICE-CONNECTED**
4 **DISABILITIES UNDER PROGRAMS ADMINIS-**
5 **TERED BY THE DEPARTMENT OF VETERANS**
6 **AFFAIRS.**

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 “(C) **SPECIAL RULE FOR INDIVIDUALS ELI-**
11 **GIBLE FOR CERTAIN VETERANS BENEFITS.**—An
12 individual shall not fail to be treated as an eli-
13 gible individual for any period merely because
14 the individual receives hospital care or medical
15 services under any law administered by the Sec-
16 retary of Veterans Affairs for a service-con-
17 nected disability (within the meaning of section
18 101(16) of title 38, United States Code).”.

19 (b) **EFFECTIVE DATE.**—The amendment made by
20 this section shall apply to months beginning after the date
21 of the enactment of this Act.

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