

114<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 5452

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## AN ACT

To amend the Internal Revenue Code of 1986 to permit individuals eligible for Indian Health Service assistance to qualify for 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,*

1 **SECTION 1. SHORT TITLE.**

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

4 **SEC. 2. INDIVIDUALS ELIGIBLE FOR INDIAN HEALTH SERV-**  
5 **ICE ASSISTANCE NOT DISQUALIFIED FROM**  
6 **HEALTH SAVINGS ACCOUNTS.**

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 “(D) SPECIAL RULE FOR INDIVIDUALS EL-  
11 IGIBLE FOR ASSISTANCE UNDER INDIAN  
12 HEALTH SERVICE PROGRAMS.—For purposes of  
13 subparagraph (A)(ii), an individual shall not be  
14 treated as covered under a health plan de-  
15 scribed in such subparagraph merely because  
16 the individual receives hospital care or medical  
17 services under a medical care program of the  
18 Indian Health Service or of a tribal organiza-  
19 tion.”.

1 (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2016.

Passed the House of Representatives June 21, 2016.

Attest:

*Clerk.*

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