

115TH CONGRESS
2D SESSION

H. R. 1476

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, 2018.

Passed the House of Representatives July 24, 2018.

Attest:

Clerk.

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