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(Original Signature of Member)

114TH CONGRESS  
2D SESSION

# H. R. 5452

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

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## IN THE HOUSE OF REPRESENTATIVES

Mr. MOOLENAAR introduced the following bill; which was referred to the Committee on \_\_\_\_\_

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## 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.

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. INDIVIDUALS ELIGIBLE FOR INDIAN HEALTH**  
4 **SERVICE ASSISTANCE NOT DISQUALIFIED**  
5 **FROM HEALTH SAVINGS ACCOUNTS.**

6 (a) IN GENERAL.—Section 223(c)(1) of the Internal  
7 Revenue Code of 1986 is amended by adding at the end  
8 the following new subparagraph:

1           “(D) SPECIAL RULE FOR INDIVIDUALS EL-  
2           IGIBLE FOR ASSISTANCE UNDER INDIAN  
3           HEALTH SERVICE PROGRAMS.—For purposes of  
4           subparagraph (A)(ii), an individual shall not be  
5           treated as covered under a health plan de-  
6           scribed in such subparagraph merely because  
7           the individual receives hospital care or medical  
8           services under a medical care program of the  
9           Indian Health Service or of a tribal organiza-  
10          tion.”.

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