

.....
(Original Signature of Member)

115TH CONGRESS
2D SESSION

H. R. 6301

To amend the Internal Revenue Code of 1986 to provide high deductible health plans with first dollar coverage flexibility.

IN THE HOUSE OF REPRESENTATIVES

Mr. ROSKAM introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to provide high deductible health plans with first dollar coverage flexibility.

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. FIRST DOLLAR COVERAGE FLEXIBILITY FOR**
4 **HIGH DEDUCTIBLE HEALTH PLANS.**

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

1 “(E) FIRST DOLLAR COVERAGE FLEXI-
2 BILITY.—

3 “(i) IN GENERAL.—Such plan shall
4 not fail to be treated as a high deductible
5 health plan by reason of failing to have a
6 deductible for not more than \$250 of spec-
7 ified services (twice such amount in the
8 case of family coverage) during a plan
9 year.

10 “(ii) SPECIFIED SERVICES.—For pur-
11 poses of this subparagraph, the term ‘spec-
12 ified services’ means, with respect to a
13 plan, services other than preventive care
14 (within the meaning of subparagraph (C))
15 identified under the terms of the plan as
16 being services to which clause (i) applies.”.

17 (b) INFLATION ADJUSTMENT.—Section 223(g)(1) of
18 such Code is amended—

19 (1) by striking “and (c)(2)(A)” and inserting “,
20 (c)(2)(A), and (c)(2)(E)”, and

21 (2) in subparagraph (B), by striking “clause
22 (ii)” and inserting “clauses (ii) and (iii)” in clause
23 (i), by striking “and” at the end of clause (i), by
24 striking the period at the end of clause (ii) and in-

1 serting “, and”, and by inserting after clause (ii) the
2 following new clause:

3 “(iii) in the case of the dollar amount
4 in subsection (c)(2)(E), ‘calendar year
5 2017’.”.

6 (c) EFFECTIVE DATE.—The amendments made by
7 this subsection shall apply with respect to plan years be-
8 ginning after December 31, 2018.