

Amendment to H.R. 6306 offered by Ms. Chu of California

This amendment allows individuals with Health Savings Accounts (HSAs) to temporarily designate immigrant children in detention settings or unaccompanied children in the custody of the Office of Refugee Resettlement (ORR) as dependents for purposes of using HSA funds for their medical care.

AMENDMENT

OFFERED BY MS. JUDY CHU OF CALIFORNIA

Add at the end the following new section:

1 **SEC. 5. DETAINED ALIEN CHILDREN TREATED AS DEPEND-**
2 **ENTS FOR PURPOSES OF HEALTH SAVINGS**
3 **ACCOUNT DISTRIBUTIONS.**

4 (a) **IN GENERAL.**—Section 223(d)(2) of the Internal
5 Revenue Code of 1986 is amended by adding at the end
6 the following new paragraph:

7 “(5) **DETAINED ALIEN CHILDREN TREATED AS**
8 **DEPENDENTS.**—For purposes of paragraph (2)(A),
9 any alien child detained in an immigration detention
10 facility or any unaccompanied alien child (as defined
11 in section 463 of the Homeland Security Act of
12 2002) in the custody of the Office of Refugee Reset-
13 tlement shall be treated as a dependent of the tax-
14 payer.”.

15 (b) **EFFECTIVE DATE.**—The amendments made by
16 this section shall apply with respect to expenses incurred
17 after the date of enactment of this Act.

