

Union Calendar No. 106

115TH CONGRESS
1ST SESSION

H. R. 2372

[Report No. 115-159]

To amend the Internal Revenue Code of 1986 to clarify the rules relating to veteran health insurance and eligibility for the premium tax credit.

IN THE HOUSE OF REPRESENTATIVES

MAY 4, 2017

Mr. SAM JOHNSON of Texas (for himself, Mr. ROE of Tennessee, Mr. KNIGHT, Mr. LAMBORN, Mr. SCHWEIKERT, Mr. BILIRAKIS, Mrs. NOEM, Mr. PAULSEN, Mr. MARCHANT, Mr. BISHOP of Michigan, and Ms. JENKINS of Kansas) introduced the following bill; which was referred to the Committee on Ways and Means

JUNE 2, 2017

Additional sponsors: Mr. GIBBS, Mr. BABIN, Mr. POSEY, Mr. FRANCIS ROONEY of Florida, Mr. FASO, Mr. WOODALL, Mr. SESSIONS, Mr. DONOVAN, Mr. KELLY of Pennsylvania, Mr. MCCAUL, Mr. KING of New York, Mr. STIVERS, Mr. PEARCE, Mr. CURBELO of Florida, Mr. BURGESS, Mr. FLORES, Mrs. WALORSKI, Mr. NUNES, Mrs. MCMORRIS RODGERS, Mr. WESTERMAN, Mrs. BLACK, Mr. ALLEN, Mr. WITTMAN, Mr. ISSA, Mr. DENHAM, Mr. RENACCI, Mr. BOST, and Mr. BERGMAN

JUNE 2, 2017

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in italic]

[For text of introduced bill, see copy of bill as introduced on May 4, 2017]

A BILL

To amend the Internal Revenue Code of 1986 to clarify the rules relating to veteran health insurance and eligibility for the premium tax credit.

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. SHORT TITLE.**

4 *This Act may be cited as the “Veterans Equal Treat-*
5 *ment Ensures Relief and Access Now Act” or the “VET-*
6 *ERAN Act”.*

7 **SEC. 2. CLARIFICATION RELATING TO VETERAN HEALTH IN-**
8 **SURANCE AND ELIGIBILITY FOR PREMIUM**
9 **TAX CREDIT.**

10 *(a) AMENDMENT OF PRE-2020 CREDIT.—*

11 *(1) IN GENERAL.—Section 36B(c)(2)(B)(i) of the*
12 *Internal Revenue Code of 1986, prior to any amend-*
13 *ment by section 214 of the American Health Care Act*
14 *of 2017, is amended by adding at the end the fol-*
15 *lowing: “For purposes of the preceding sentence, an*
16 *individual shall not be treated as eligible for coverage*
17 *described in section 5000A(f)(1)(A)(v) unless such in-*
18 *dividual is enrolled in such coverage.”.*

19 *(2) EFFECTIVE DATE.—The amendment made by*
20 *this subsection shall apply to taxable years ending*
21 *after December 31, 2013.*

22 *(b) AMENDMENT OF POST-2019 CREDIT.—*

23 *(1) IN GENERAL.—Section 36B(d) of such Code,*
24 *as amended by section 214 of the American Health*
25 *Care Act of 2017 and in effect for months beginning*

1 *after December 31, 2019, is amended by adding at the*
2 *end the following:*

3 *“For purposes of paragraph (2)(B), an individual shall not*
4 *be treated as eligible for coverage described in section*
5 *5000A(f)(1)(A)(v) unless such individual is enrolled in such*
6 *coverage.”.*

7 *(2) EFFECTIVE DATE.—The amendment made by*
8 *this subsection is contingent upon the enactment of*
9 *the American Health Care Act of 2017 and shall*
10 *apply (if at all) to months beginning after December*
11 *31, 2019, in taxable years ending after such date.*

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