

110TH CONGRESS
1ST SESSION

H. R. 991

To amend the Internal Revenue Code of 1986 to allow individuals eligible for veterans health benefits to contribute to health savings accounts.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 12, 2007

Mr. CAMPBELL of California introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow individuals eligible for veterans health benefits to contribute to 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. ALLOWANCE OF INDIVIDUALS ELIGIBLE FOR**
4 **VETERANS HEALTH BENEFITS TO CON-**
5 **TRIBUTE TO HEALTH SAVINGS ACCOUNTS.**

6 (a) IN GENERAL.—Section 223(c)(1) of the Internal
7 Revenue Code of 1986 (relating to defining eligible indi-
8 vidual) is amended by adding at the end the following new
9 subparagraph:

1 “(C) SPECIAL RULE FOR INDIVIDUALS ELI-
2 GIBLE FOR VETERANS HEALTH BENEFITS.—
3 For purposes of subparagraph (A)(ii), an indi-
4 vidual shall not be treated as covered under a
5 health plan described in such subparagraph
6 merely because the individual receives periodic
7 hospital care or medical services under any law
8 administered by the Secretary of Veterans Af-
9 fairs.”.

10 (b) EFFECTIVE DATE.—The amendment made by
11 this section shall apply to taxable years beginning after
12 December 31, 2007.

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