

111TH CONGRESS  
1ST SESSION

# H. R. 2974

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

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 19, 2009

Mr. CAMPBELL (for himself, Mr. BUYER, and Mr. BROWN of South Carolina) introduced the following bill; which was referred to the Committee on Ways and Means

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## 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.—Paragraph (1) of section 223(c)  
7 of the Internal Revenue Code of 1986 (relating to defining  
8 eligible individual) is amended by adding at the end the  
9 following new 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, 2009.

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