

Union Calendar No. 654

115TH CONGRESS
2^D SESSION

H. R. 6301

[Report No. 115–845]

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

IN THE HOUSE OF REPRESENTATIVES

JUNE 29, 2018

Mr. ROSKAM (for himself and Mr. THOMPSON of California) introduced the following bill; which was referred to the Committee on Ways and Means

JULY 19, 2018

Additional sponsor: Mrs. BLACK

JULY 19, 2018

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 *italie*]

[For text of introduced bill, see copy of bill as introduced on June 29, 2018]

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. SHORT TITLE.**

4 *This Act may be cited as the “Promoting High-Value*
 5 *Health Care Through Flexibility for High Deductible*
 6 *Health Plans Act of 2018”.*

7 **SEC. 2. FIRST DOLLAR COVERAGE FLEXIBILITY FOR HIGH**
 8 **DEDUCTIBLE HEALTH PLANS.**

9 *(a) IN GENERAL.—Section 223(c)(2) of the Internal*
 10 *Revenue Code of 1986 is amended by adding at the end*
 11 *the following new subparagraph:*

12 “(E) *FIRST DOLLAR COVERAGE FLEXI-*
 13 *BILITY.—*

14 “(i) *IN GENERAL.—A plan shall not*
 15 *fail to be treated as a high deductible health*
 16 *plan by reason of failing to have a deduct-*
 17 *ible for not more than \$250 of specified*
 18 *services for self-only coverage (twice such*
 19 *amount in the case of family coverage) dur-*
 20 *ing a plan year.*

21 “(ii) *SPECIFIED SERVICES.—For pur-*
 22 *poses of this subparagraph, the term ‘speci-*
 23 *fied services’ means, with respect to a plan,*
 24 *services other than preventive care (within*
 25 *the meaning of subparagraph (C)) identi-*

1 *fied under the terms of the plan as being*
 2 *services to which clause (i) applies.”.*

3 (b) *INFLATION ADJUSTMENT.*—Section 223(g)(1) of
 4 *such Code is amended—*

5 (1) *by striking “and (c)(2)(A)” each place it ap-*
 6 *pears and inserting “, (c)(2)(A), and (c)(2)(E)”, and*
 7 *(2) in subparagraph (B)—*

8 (A) *by striking “such taxable year” in the*
 9 *matter preceding clause (i) and inserting “the*
 10 *taxable year (plan year in the case of the dollar*
 11 *amount in subsection (c)(2)(E))”, and*

12 (B) *by striking “clause (ii)” and inserting*
 13 *“clauses (ii) and (iii)” in clause (i), by striking*
 14 *“and” at the end of clause (i), by striking the pe-*
 15 *riod at the end of clause (ii) and inserting “,*
 16 *and”, and by inserting after clause (ii) the fol-*
 17 *lowing new clause:*

18 *“(iii) in the case of the dollar amount*
 19 *in subsection (c)(2)(E) for plan years begin-*
 20 *ning in calendar years after 2019, ‘calendar*
 21 *year 2018’.”.*

22 (c) *EFFECTIVE DATE.*—*The amendments made by this*
 23 *section shall apply with respect to plan years beginning*
 24 *after December 31, 2018.*

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