

Union Calendar No. 657

115TH CONGRESS
2^D SESSION

H. R. 6314

[Report No. 115–848]

To amend the Internal Revenue Code of 1986 to allow bronze and catastrophic plans in connection with health savings accounts.

IN THE HOUSE OF REPRESENTATIVES

JULY 6, 2018

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

JULY 19, 2018

Additional sponsor: Mr. ROKITA

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 italics]

[For text of introduced bill, see copy of bill as introduced on July 6, 2018]

A BILL

To amend the Internal Revenue Code of 1986 to allow bronze and catastrophic plans in connection with 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. SHORT TITLE.**

4 *This Act may be cited as the “Health Savings Act of*
 5 *2018”.*

6 **SEC. 2. ALLOWANCE OF BRONZE AND CATASTROPHIC**
 7 **PLANS IN CONNECTION WITH HEALTH SAV-**
 8 **INGS ACCOUNTS.**

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) BRONZE AND CATASTROPHIC PLANS*
 13 *TREATED AS HIGH DEDUCTIBLE HEALTH*
 14 *PLANS.—*

15 *“(i) IN GENERAL.—The term ‘high de-*
 16 *ductible health plan’ shall include any plan*
 17 *described in subsection (d)(1)(A) or (e) of*
 18 *section 1302 of the Patient Protection and*
 19 *Affordable Care Act.*

20 *“(ii) CERTAIN RULES NOT APPLICA-*
 21 *BLE.—Subparagraphs (C) and (D) shall not*
 22 *apply with respect to any plan described in*
 23 *clause (i).”.*

1 (b) *EFFECTIVE DATE.*—*The amendment made by this*
2 *section shall apply to months beginning after December 31,*
3 *2018, in taxable years ending after such date.*

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