

118TH CONGRESS
1ST SESSION

H. R. 5546

To amend the Internal Revenue Code of 1986 to permit individuals eligible for Indian Health Service assistance to qualify for health savings accounts.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 18, 2023

Mr. MOOLENAAR (for himself, Mr. RUIZ, Mr. SCHWEIKERT, Mr. SMITH of Nebraska, and Mr. FEENSTRA) 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 permit individuals eligible for Indian Health Service assistance to qualify for 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 “Native American
5 Health Savings Improvement Act”.

1 **SEC. 2. INDIVIDUALS ELIGIBLE FOR INDIAN HEALTH SERV-**
2 **ICE ASSISTANCE NOT DISQUALIFIED FROM**
3 **HEALTH SAVINGS ACCOUNTS.**

4 (a) **IN GENERAL.**—Section 223(c)(1) of the Internal
5 Revenue Code of 1986 is amended by adding at the end
6 the following new subparagraph:

7 “(D) **SPECIAL RULE FOR INDIVIDUALS EL-**
8 **IGIBLE FOR ASSISTANCE UNDER INDIAN**
9 **HEALTH SERVICE PROGRAMS.**—For purposes of
10 subparagraph (A)(ii), an individual shall not be
11 treated as covered under a health plan de-
12 scribed in such subparagraph merely because
13 the individual receives hospital care or medical
14 services under a medical care program of the
15 Indian Health Service or of a tribal organiza-
16 tion.”.

17 (b) **EFFECTIVE DATE.**—The amendment made by
18 this section shall apply to taxable years beginning after
19 December 31, 2023.

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