



JOINT COMMITTEE ON TAXATION

July 10, 2018

JCX-56-18

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF
A SUBSTITUTE TO THE PROVISIONS OF H.R. 6314,
THE “HEALTH SAVINGS ACT OF 2018”**

The amendment in the nature of a substitute makes a clerical change to the effective date of the proposal to refer to amendments made by the section, rather than the subsection.

The following presents the estimated Federal fiscal year budget effects of the Chairman’s amendment in the nature of a substitute relative to the present-law baseline:

	Fiscal Years											
	[Millions of Dollars]											
<u>Item</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2019-23</u>	<u>2019-28</u>
Allowance of Bronze and Catastrophic Plans in Connection with Health Savings Accounts [1].....	-2	-15	-15	-15	-15	-15	-14	-14	-16	-16	-61	-137

NOTE: Details do not add to totals due to rounding.

[1] Estimate provided by the staff of the Joint Committee on Taxation and the Congressional Budget Office.