



JOINT COMMITTEE ON TAXATION

June 14, 2016

JCX-52-16

**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT IN THE NATURE
OF A SUBSTITUTE TO THE PROVISIONS OF H.R. 5452,
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**

The Chairman’s amendment in the nature of a substitute modifies H.R. 5452 by adding a short title, the “Native American Health Savings Improvement Act.”

The following presents the estimated Federal fiscal year budget effects of the Chairman’s amendment.[1]

Fiscal Years											
[Millions of Dollars]											
<u>2017</u>	<u>2018</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>2017-21</u>	<u>2017-26</u>
-1	-8	-12	-17	-19	-20	-22	-24	-26	-28	-57	-178

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

[1] Estimate includes the following off-budget effects:

<u>2017</u>	<u>2018</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>2017-21</u>	<u>2017-26</u>
[2]	-3	-4	-5	-6	-7	-7	-8	-8	-9	-18	-57

[2] Loss of less than \$500,000.