



JOINT COMMITTEE ON TAXATION

July 10, 2018

JCX-44-18

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF
A SUBSTITUTE TO THE PROVISIONS OF H.R. 6317,
A BILL TO AMEND THE INTERNAL REVENUE CODE OF 1986 TO PROVIDE
THAT DIRECT PRIMARY CARE SERVICE ARRANGEMENTS DO NOT
DISQUALIFY DEDUCTIBLE HEALTH SAVINGS ACCOUNT CONTRIBUTIONS,
AND FOR OTHER PURPOSES**

The amendment in the nature of a substitute adds a short title, “Primary Care Enhancement Act of 2018.”

The amendment in the nature of a substitute also 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:

<u>Item</u>	<u>Fiscal Years</u> <u>[Millions of Dollars]</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>
Permit Direct Primary Care Service Arrangements [1]...	-46	-69	-78	-93	-115	-144	-185	-258	-349	-471	-402	-1,810

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

	<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>
[1] Estimate includes the following off- budget effects.....	-12	-17	-19	-23	-28	-36	-46	-60	-80	-108	-99	-429