



JOINT COMMITTEE ON TAXATION

June 14, 2016

JCX-55-16

**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT IN THE NATURE OF
A SUBSTITUTE TO THE PROVISIONS OF H.R. 5445, A BILL TO AMEND
THE INTERNAL REVENUE CODE OF 1986 TO IMPROVE THE RULES
WITH RESPECT TO HEALTH SAVINGS ACCOUNTS**

Description of modification

The Chairman’s amendment in the nature of a substitute modifies H.R. 5445 by adding a short title to the bill, the “Health Care Security Act of 2016.”

Revenue effect

The estimated revenue effects of the Chairman’s amendment are identical to those reported in JCX-54-16.