

AMENDMENT NO. _____ Calendar No. _____

Purpose: To amend the Internal Revenue Code of 1986 to provide for the treatment of direct primary care service arrangements with respect to health savings accounts.

IN THE SENATE OF THE UNITED STATES—115th Cong., 1st Sess.

H. R. 1628

To provide for reconciliation pursuant to title II of the concurrent resolution on the budget for fiscal year 2017.

Referred to the Committee on _____ and ordered to be printed

Ordered to lie on the table and to be printed

AMENDMENT intended to be proposed by Mr. CRUZ to the amendment (No. _____) proposed by _____

Viz:

1 At the appropriate place, insert the following:

2 **SEC. ____ . TREATMENT OF DIRECT PRIMARY CARE SERV-**
3 **ICE ARRANGEMENTS.**

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

7 “(6) TREATMENT OF DIRECT PRIMARY CARE
8 SERVICE ARRANGEMENTS.—An arrangement under
9 which an individual is provided coverage restricted to

1 primary care services in exchange for a fixed peri-
2 odic fee or payment for such services—

3 “(A) shall not be treated as a health plan
4 for purposes of paragraph (1)(A)(ii), and

5 “(B) shall not be treated as insurance for
6 purposes of subsection (d)(2)(B).”.

7 (b) EFFECTIVE DATE.—The amendment made by
8 this section shall apply to taxable years beginning after
9 the date of the enactment of this Act.