

114TH CONGRESS
1ST SESSION

S. _____

To amend the Internal Revenue Code of 1986 to prevent veterans from being disqualified from contributing to health savings accounts by reason of receiving medical care for service-connected disabilities under programs administered by the Department of Veterans Affairs.

IN THE SENATE OF THE UNITED STATES

Mr. ROBERTS introduced the following bill; which was read twice and referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to prevent veterans from being disqualified from contributing to health savings accounts by reason of receiving medical care for service-connected disabilities under programs administered by the Department of Veterans Affairs.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Helping Veterans Save
5 for Health Care Act of 2015”.

1 **SEC. 2. VETERANS NOT DISQUALIFIED FROM HEALTH SAV-**
2 **INGS ACCOUNT BY REASON OF RECEIVING**
3 **MEDICAL CARE FOR SERVICE-CONNECTED**
4 **DISABILITIES UNDER PROGRAMS ADMINIS-**
5 **TERED BY THE DEPARTMENT OF VETERANS**
6 **AFFAIRS.**

7 (a) **IN GENERAL.**—Section 223(c)(1) of the Internal
8 Revenue Code of 1986 is amended by adding at the end
9 the following new subparagraph:

10 “(C) **SPECIAL RULE FOR INDIVIDUALS ELI-**
11 **GIBLE FOR CERTAIN VETERANS BENEFITS.**—An
12 individual shall not fail to be treated as an eli-
13 gible individual for any period merely because
14 the individual receives hospital care or medical
15 services under any law administered by the Sec-
16 retary of Veterans Affairs for a service-con-
17 nected disability (within the meaning of section
18 101(16) of title 38, United States Code).”.

19 (b) **EFFECTIVE DATE.**—The amendment made by
20 this section shall apply to months beginning after the date
21 of the enactment of this Act.