

115TH CONGRESS
1ST SESSION

H. R. 2372

To amend the Internal Revenue Code of 1986 to clarify the rules relating to veteran health insurance and eligibility for the premium tax credit.

IN THE HOUSE OF REPRESENTATIVES

MAY 4, 2017

Mr. SAM JOHNSON of Texas (for himself, Mr. ROE of Tennessee, Mr. KNIGHT, Mr. LAMBORN, Mr. SCHWEIKERT, Mr. BILIRAKIS, Mrs. NOEM, Mr. PAULSEN, Mr. MARCHANT, Mr. BISHOP of Michigan, and Ms. JENKINS of Kansas) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to clarify the rules relating to veteran health insurance and eligibility for the premium tax credit.

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 “Veterans Equal Treat-
5 ment Ensures Relief and Access Now Act” or the “VET-
6 ERAN Act”.

1 **SEC. 2. CLARIFICATION RELATING TO VETERAN HEALTH**
2 **INSURANCE AND ELIGIBILITY FOR PREMIUM**
3 **TAX CREDIT.**

4 (a) AMENDMENT OF PRE-2020 CREDIT.—

5 (1) IN GENERAL.—Section 36B(c)(2)(B)(i) of
6 the Internal Revenue Code of 1986, prior to any
7 amendment by section 214 of the American Health
8 Care Act of 2017, is amended by adding at the end
9 the following: “For purposes of the preceding sen-
10 tence, an individual shall not be treated as eligible
11 for coverage described in section 5000A(f)(1)(A)(v)
12 unless such individual is enrolled in such coverage.”.

13 (2) EFFECTIVE DATE.—The amendment made
14 by this subsection shall apply to taxable years begin-
15 ning after December 31, 2017.

16 (b) AMENDMENT OF POST-2019 CREDIT.—

17 (1) IN GENERAL.—Section 36B(d) of such
18 Code, as amended by section 214 of the American
19 Health Care Act of 2017 and in effect for months
20 beginning after December 31, 2019, is amended by
21 adding at the end the following:

22 “For purposes of paragraph (2)(B), an individual shall
23 not be treated as eligible for coverage described in section
24 5000A(f)(1)(A)(v) unless such individual is enrolled in
25 such coverage.”.

1 (2) EFFECTIVE DATE.—The amendment made
2 by this paragraph is contingent upon the enactment
3 of the American Health Care Act of 2017 and shall
4 apply (if at all) to months beginning after December
5 31, 2019, in taxable years ending after such date.

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