



## H.R. 2372 – VETERAN Act (Johnson, R-TX)

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### FLOOR SCHEDULE:

Expected to be considered June 15, under a rule.

### TOPLINE SUMMARY:

[H.R. 2372](#) would codify an Internal Revenue Service (IRS) regulation allowing eligible veterans to accept certain federal subsidies for private health insurance coverage instead of enrolling in health coverage provided by the Department of Veterans Affairs.

### COST:

The [Congressional Budget Office \(CBO\)](#) estimates that H.R. 2372 could affect direct spending and revenues if the American Health Care Act of 2017 was enacted, but would have no effect on revenues or direct spending relative to current law as it codifies existing regulations and is contingent on passing AHCA.

### CONSERVATIVE CONCERNS:

- **Expand the Size and Scope of the Federal Government?** No.
- **Encroach into State or Local Authority?** No.
- **Delegate Any Legislative Authority to the Executive Branch?** No.
- **Contain Earmarks/Limited Tax Benefits/Limited Tariff Benefits?** No.

### DETAILED SUMMARY AND ANALYSIS:

Individuals are generally not eligible for Obamacare's premium assistance tax credits if they are eligible for other health coverage, including coverage under certain VA health programs. Under current Treasury regulations, however, individuals are only considered ineligible for the Obamacare tax credit if they are enrolled in VA health programs, allowing individuals who are eligible but not enrolled to still claim the credit. H.R. 2372 would codify the regulation and amend H.R. 1628, the American Health Care Act (AHCA), to establish similar treatment for the new premium assistance credits created under that bill.

This bill would apply to Obamacare premium assistance tax credits for taxable years ending after December 31, 2013. Should AHCA pass, it would apply to the new credits created under AHCA to subsidize the purchase of health insurance in the individual market for taxable years ending after December 31, 2019.

Similar language was included in the reconciliation legislation reported by the Committee on Ways and Means on March 8, but was removed during Rules Committee consideration due to concerns it could run afoul of the Senate rules governing reconciliation and thus jeopardize privilege of the bill in the Senate, which is required to ensure a 51-vote threshold for approval.

**COMMITTEE ACTION:**

This bill was introduced by Representative Johnson (R-TX) on May 4, 2017 and referred to the House Committee on Ways and Means. The Ways and Means Committee reported the bill on June 2 by a vote of 23-14.

Read the committee report [here](#).

**ADMINISTRATION POSITION:**

No Statement of Administration Policy is available at this time.

**CONSTITUTIONAL AUTHORITY:**

According to the sponsor: Congress has the power to enact this legislation pursuant to the following: Article I, Section 8, Clause 1.