

**AMENDMENT TO THE AMENDMENT IN THE  
NATURE OF A SUBSTITUTE  
OFFERED BY MR. ROGERS (MI)**

In section 2301, add at the end the following new subsection:

1 (c) HSA HIGH DEDUCTIBLE HEALTH PLANS  
2 TREATED AS QUALIFIED HEALTH PLAN.—Subparagraph  
3 (B) of section 1301(a)(1) of the Patient Protection and  
4 Affordable Care Act is amended by inserting “or meets  
5 the requirements for a high deductible health plan under  
6 section 223(c)(2) of the Internal Revenue Code of 1986”  
7 after “section 1302(a)”.

