



**CONGRESSIONAL BUDGET OFFICE  
COST ESTIMATE**

June 1, 2017

**H.R. 2372  
Veterans Equal Treatment Ensures Relief and Access Now Act**

*As ordered reported by the House Committee on Ways and Means on May 24, 2017*

H.R. 2372 would amend the Internal Revenue Code to codify certain health-related regulations affecting veterans. Specifically, the bill would codify regulations that allow veterans who are eligible for, but do not elect to be covered by, certain Veterans Affairs health programs to qualify for premium assistance tax credits. Under current law, people can purchase health insurance through marketplaces and receive such credits to cover part or all of the premiums if, among other criteria, they have income below certain amounts and are not eligible for certain types of health coverage. H.R. 2372 also contains a contingency under which the provisions would apply upon enactment of the American Health Care Act of 2017, which would provide new credits and eligibility requirements.

Because H.R. 2372 would in part codify existing regulations and in part be contingent upon enactment of subsequent legislation, the staff of the Joint Committee on Taxation estimates that the bill would have no effect on revenues or direct spending relative to current law; therefore pay-as-you-go procedures do not apply. However, if the American Health Care Act of 2017 was enacted prior to this legislation, then relative to such new law the enactment of this bill could affect revenues or direct spending and, as a result, subsequent estimates of the effects of this legislation could change.

CBO and JCT estimate that enacting the bill would not increase on-budget deficits or net direct spending by more than \$5 billion in any of the four 10-year periods beginning in 2028.

JCT has determined that the bill contains no intergovernmental or private-sector mandates as defined in the Unfunded Mandates Reform Act.

The CBO staff contact for this estimate is Mark Booth. The estimate was approved by John McClelland, Assistant Director for Tax Analysis.