



JOINT COMMITTEE ON TAXATION

May 30, 2012

JCX-52-12

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF  
A SUBSTITUTE TO THE PROVISIONS OF H.R. 5858,  
“A BILL TO AMEND THE INTERNAL REVENUE CODE OF 1986 TO IMPROVE  
HEALTH SAVINGS ACCOUNTS AND FOR OTHER PURPOSES”**

The Chairman’s amendment in the nature of a substitute modifies H.R. 5858. A short title is added to section one. The short title is the “Health Savings Accounts Improvements Act of 2012.”