

114TH CONGRESS
1ST SESSION

H. R. 3184

To amend the Internal Revenue Code of 1986 to permit the medical expenses of dependents who have not attained age 26 to be paid from a health savings account.

IN THE HOUSE OF REPRESENTATIVES

JULY 23, 2015

Mrs. LAWRENCE 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 permit the medical expenses of dependents who have not attained age 26 to be paid from a health savings account.

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 “Youth Parity Act”.

5 **SEC. 2. MEDICAL EXPENSES OF DEPENDENTS WHO HAVE**

6 **NOT ATTAINED AGE 26 PERMITTED TO BE**

7 **PAID FROM HEALTH SAVINGS ACCOUNTS.**

8 (a) IN GENERAL.—Subparagraph (A) of section
9 223(d)(2) of the Internal Revenue Code of 1986 (defining

1 qualified medical expenses) is amended by inserting “and
2 determined by substituting ‘age of 26’ for ‘age of 19’ in
3 subsection (c)(3)(A)(i) thereof” before “) of such indi-
4 vidual”.

5 (b) EFFECTIVE DATE.—The amendment made by
6 this section shall apply to amounts paid from health sav-
7 ings accounts after the date of the enactment of this Act.

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