

118TH CONGRESS
1ST SESSION

H. R. 5709

To amend the Internal Revenue Code of 1986 to allow individuals entitled to Medicare Part A to make contributions to health savings accounts.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 26, 2023

Mrs. FISCHBACH 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 allow individuals entitled to Medicare Part A to make contributions to health savings accounts.

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. INDIVIDUALS ENTITLED TO PART A OF MEDI-**
4 **CARE BY REASON OF AGE ALLOWED TO CON-**
5 **TRIBUTE TO HEALTH SAVINGS ACCOUNTS.**

6 (a) IN GENERAL.—Section 223(c)(1)(B) of the Inter-
7 nal Revenue Code of 1986 is amended by striking “and”
8 at the end of clause (ii), by striking the period at the end
9 of clause (iii) and inserting “, and”, and by adding at the
10 end the following new clause:

1 “(iv) entitlement to hospital insurance
2 benefits under part A of title XVIII of the
3 Social Security Act by reason of section
4 226(a) of such Act.”.

5 (b) TREATMENT OF HEALTH INSURANCE PUR-
6 CHASED FROM ACCOUNT.—Section 223(d)(2)(C)(iv) of
7 such Code is amended by inserting “and who is not an
8 eligible individual” after “who has attained the age speci-
9 fied in section 1811 of the Social Security Act”.

10 (c) COORDINATION WITH PENALTY ON DISTRIBU-
11 TIONS NOT USED FOR QUALIFIED MEDICAL EX-
12 PENSES.—Section 223(f)(4)(C) of such Code is amended
13 by striking “Subparagraph (A)” and inserting “Except in
14 the case of an eligible individual, subparagraph (A)”.

15 (d) CONFORMING AMENDMENT.—Section 223(b)(7)
16 of such Code is amended by inserting “(other than an enti-
17 tlement to benefits described in subsection (c)(1)(B)(iv))”
18 after “Social Security Act”.

19 (e) EFFECTIVE DATE.—The amendments made by
20 this section shall apply to months beginning after Decem-
21 ber 31, 2023, in taxable years ending after such date.

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