

118TH CONGRESS
1ST SESSION

H. R. 5737

To amend the Internal Revenue Code of 1986 to increase the maximum contribution limit for health savings accounts.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 26, 2023

Ms. VAN DUYNE (for herself and Mr. HERN) 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 increase the maximum contribution limit for 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. SHORT TITLE.**

4 This Act may be cited as the “Elevating HSA Limits
5 Act of 2023”.

1 **SEC. 2. MAXIMUM CONTRIBUTION LIMIT TO HEALTH SAV-**
2 **INGS ACCOUNT INCREASED TO AMOUNT OF**
3 **DEDUCTIBLE AND OUT-OF-POCKET LIMITA-**
4 **TION.**

5 (a) **SELF-ONLY COVERAGE.**—Section 223(b)(2)(A)
6 of the Internal Revenue Code of 1986 is amended by strik-
7 ing “\$2,250” and inserting “the amount in effect under
8 subsection (c)(2)(A)(ii)(I)”.

9 (b) **FAMILY COVERAGE.**—Section 223(b)(2)(B) of
10 such Code is amended by striking “\$4,500” and inserting
11 “the amount in effect under subsection (c)(2)(A)(ii)(II)”.

12 (c) **CONFORMING AMENDMENTS.**—Section 223(g)(1)
13 of such Code is amended—

14 (1) by striking “subsections (b)(2) and” both
15 places it appears and inserting “subsection”, and

16 (2) in subparagraph (B), by striking “deter-
17 mined by” and all that follows through “‘calendar
18 year 2003’.” and inserting “determined by sub-
19 stituting ‘calendar year 2003’ for ‘calendar year
20 2016’ in subparagraph (A)(ii) thereof.”.

21 (d) **EFFECTIVE DATE.**—The amendments made by
22 this section shall apply to taxable years beginning after
23 December 31, 2023.

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