

118TH CONGRESS
1ST SESSION

H. R. 5774

To amend the Internal Revenue Code of 1986 to clarify the treatment of distributions from health savings accounts for long-term care services.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 27, 2023

Mr. SMITH of Nebraska (for himself and Ms. PORTER) 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 clarify the treatment of distributions from health savings accounts for long-term care services.

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. CLARIFICATION OF TREATMENT OF DISTRIBUTU-**
4 **TIONS FROM HEALTH SAVINGS ACCOUNT**
5 **FOR LONG-TERM CARE SERVICES.**

6 (a) IN GENERAL.—Section 223(d)(2)(A) of the Inter-
7 nal Revenue Code of 1986 is amended by inserting before
8 the last sentence the following: “Such term includes
9 amounts paid for qualified long-term care services (as de-
10 fined in section 7702B(c)).”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to amounts paid after the date of
3 the enactment of this Act.

4 (c) IN INFERENCE.—Nothing contained in this sec-
5 tion or the amendment made thereby shall be construed
6 to create any inference with respect to any amounts paid
7 on or before such date.

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