

113TH CONGRESS
2^D SESSION

H. R. 4180

To amend the Internal Revenue Code of 1986 to permit rollovers from health savings accounts to Medicare Advantage MSAs.

IN THE HOUSE OF REPRESENTATIVES

MARCH 6, 2014

Mr. ROSS 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 rollovers from health savings accounts to Medicare Advantage MSAs.

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. HSA ROLLOVER TO MEDICARE ADVANTAGE**

4 **MSA.**

5 (a) IN GENERAL.—Paragraph (2) of section 138(b)
6 of the Internal Revenue Code of 1986 is amended by strik-
7 ing “or” at the end of subparagraph (A), by adding “or”
8 at the end of subparagraph (B), and by adding at the end
9 the following new subparagraph:

1 “(C) a HSA rollover contribution described
2 in subsection (e)(5),”.

3 (b) HSA ROLLOVER CONTRIBUTION.—Subsection (c)
4 of section 138 of such Code is amended by adding at the
5 end the following new paragraph:

6 “(5) ROLLOVER CONTRIBUTION.—An amount is
7 described in this paragraph as a rollover contribu-
8 tion if it meets the requirements of subparagraphs
9 (A) and (B).

10 “(A) IN GENERAL.—The requirements of
11 this subparagraph are met in the case of an
12 amount paid or distributed from a health sav-
13 ings account to the account beneficiary to the
14 extent the amount received is paid into a Medi-
15 care Advantage MSA of such beneficiary not
16 later than the 60th day after the day on which
17 the beneficiary receives the payment or distribu-
18 tion.

19 “(B) LIMITATION.—This paragraph shall
20 not apply to any amount described in subpara-
21 graph (A) received by an individual from a
22 health savings account if, at any time during
23 the 1-year period ending on the day of such re-
24 ceipt, such individual received any other amount
25 described in subparagraph (A) from a health

1 savings account which was not includible in the
2 individual's gross income because of the appli-
3 cation of section 223(f)(5)(A).”.

4 (c) CONFORMING AMENDMENT.—Subparagraph (A)
5 of section 223(f)(5) of such Code is amended by inserting
6 “, a Medicare Advantage MSA (as defined in section
7 138(b)),” before “or a health savings account”.

8 (d) EFFECTIVE DATE.—The amendments made by
9 this section shall apply to taxable years beginning after
10 December 31, 2013.

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