

115TH CONGRESS
2D SESSION

H. R. 6283

To amend the Internal Revenue Code of 1986 to allow individuals only enrolled in Medicare Part A to contribute to health savings accounts.

IN THE HOUSE OF REPRESENTATIVES

JUNE 28, 2018

Mr. LATTA 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 only enrolled in Medicare Part A to contribute 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 OVER AGE 65 ENROLLED ONLY IN**
4 **MEDICARE PART A ALLOWED TO CON-**
5 **TRIBUTE TO HEALTH SAVINGS ACCOUNTS.**

6 (a) IN GENERAL.—Section 223(b)(7) of the Internal
7 Revenue Code of 1986 is amended by adding at the end
8 the following: “This paragraph shall not apply to any indi-
9 vidual during any period for which the individual’s only
10 entitlement to such benefits is an entitlement to hospital

1 insurance benefits under part A of title XVIII of such Act
2 pursuant to an enrollment for such hospital insurance ben-
3 efits under section 226(a) of such Act.”.

4 (b) EFFECTIVE DATE.—The amendments made by
5 this subsection shall apply to taxable years beginning after
6 December 31, 2018.

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