

115TH CONGRESS  
2D SESSION

# H. R. 6309

To amend the Internal Revenue Code of 1986 to allow individuals entitled to Medicare Part A by reason of being over age 65 to contribute to health savings accounts.

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IN THE HOUSE OF REPRESENTATIVES

JULY 6, 2018

Mr. PAULSEN introduced the following bill; which was referred to the  
Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow individuals entitled to Medicare Part A by reason of being over age 65 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 ENTITLED TO PART**

4 **A OF MEDICARE ALLOWED TO CONTRIBUTE**  
5 **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

1 of clause (iii) and inserting “, and”, and by adding at the  
2 end the following new clause:

3 “(iv) entitlement to hospital insurance  
4 benefits under part A of title XVIII of the  
5 Social Security Act by reason of section  
6 226(a) of such Act.”.

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

11 (c) EFFECTIVE DATE.—The amendments made by  
12 this subsection shall apply to months beginning after De-  
13 cember 31, 2018, in taxable years ending after such date.

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