

115TH CONGRESS
2D SESSION

H. R. 6587

To amend the Internal Revenue Code of 1986 to allow deductions for amounts contributed to a health savings account by individuals enrolled in qualified health plans.

IN THE HOUSE OF REPRESENTATIVES

JULY 26, 2018

Mrs. COMSTOCK 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 deductions for amounts contributed to a health savings account by individuals enrolled in qualified health plans.

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. DEDUCTIONS FOR HEALTH SAVINGS ACCOUNT**
4 **CONTRIBUTIONS FOR INDIVIDUALS EN-**
5 **ROLLED IN QUALIFIED HEALTH PLANS.**

6 (a) IN GENERAL.—Section 223(c) is amended by
7 adding at the end the following new paragraph:

8 “(5) QUALIFIED HEALTH PLAN.—The term
9 ‘qualified health plan’ means a qualified health plan

1 (as defined in section 1301 of the Patient Protection
2 and Affordable Care Act) offered through an Ex-
3 change established under title I of such Act.”.

4 (b) CONFORMING AMENDMENTS.—

5 (1) Section 223 of the Internal Revenue Code
6 of 1986 is amended by striking “high deductible
7 health plan” and inserting “qualified health plan”
8 each place such term appears in each of the fol-
9 lowing provisions:

10 (A) Subsection (b)(2).

11 (B) Subsection (b)(8).

12 (C) Subsection (h)(2).

13 (2) Section 223(c)(1)(A), as amended by sub-
14 section (a), is further amended by striking “any in-
15 dividual if” and all that follows through the period
16 at the end and inserting “any individual if such indi-
17 vidual is covered under a qualified health plan as of
18 the 1st day of such month.”.

19 (c) EFFECTIVE DATE.—The amendments made by
20 this Act shall apply to months, and expenditures made in
21 months, beginning after the date of the enactment of this
22 Act.

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