

116TH CONGRESS
1ST SESSION

H. R. 4576

To amend the Internal Revenue Code of 1986 to allow contributions to health savings accounts in the case of individuals with spouses who have health flexible spending accounts.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 27, 2019

Ms. WEXTON (for herself, Mr. KELLY of Pennsylvania, and Mr. BLUMENAUER) 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 contributions to health savings accounts in the case of individuals with spouses who have health flexible spending 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. SHORT TITLE.**

4 This Act may be cited as the “Health Savings for
5 Families Act of 2019”.

1 **SEC. 2. HSA CONTRIBUTIONS PERMITTED IF SPOUSE HAS A**
2 **HEALTH FLEXIBLE SPENDING ACCOUNT.**

3 (a) IN GENERAL.—Section 223(c)(1)(B) of the Inter-
4 nal Revenue Code of 1986 is amended by striking “and”
5 at the end of clause (ii), by striking the period at the end
6 of clause (iii) and inserting “, and”, and by inserting after
7 clause (iii) the following new clause:

8 “(iv) coverage under a health flexible
9 spending arrangement of the spouse of the
10 individual for any plan year of such ar-
11 rangement if the aggregate reimburse-
12 ments under such arrangement for such
13 year do not exceed the aggregate expenses
14 which would be eligible for reimbursement
15 under such arrangement if such expenses
16 were determined without regard to any ex-
17 penses paid or incurred with respect to
18 such individual.”.

19 (b) EFFECTIVE DATE.—The amendment made by
20 this subsection shall apply to plan years beginning after
21 December 31, 2019.

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