

118TH CONGRESS
2D SESSION

H. R. 3800

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 18, 2024

Received; read twice and referred to the Committee on Finance

AN ACT

To codify Internal Revenue Service guidance relating to treatment of certain services and items for chronic conditions as meeting the preventive care deductible safe harbor for purposes of high deductible health plans in connection with 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,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Chronic Disease Flexi-
3 ble Coverage Act”.

4 **SEC. 2. SERVICES AND ITEMS FOR CHRONIC CONDITIONS**
5 **TREATED AS PREVENTIVE CARE.**

6 (a) IN GENERAL.—The additional preventive care
7 services and items for chronic conditions that may be
8 treated as preventive care for purposes of section
9 223(c)(2)(C) of the Internal Revenue Code of 1986 as set
10 forth in IRS Notice 2019-45 shall have the same force
11 and effect as if included in the enactment of this Act.

12 (b) NO INFERENCE.—To the extent not inconsistent
13 with this section, no inference shall be made from sub-
14 section (a) with respect to such other rules or guidance
15 as the Secretary has provided, or may provide, with re-
16 spect to preventive services for purposes of section
17 223(c)(2)(C) of such Code.

Passed the House of Representatives September 17,
2024.

Attest: KEVIN F. MCCUMBER,
Clerk.