

118TH CONGRESS  
1ST SESSION

# S. 3224

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.

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## IN THE SENATE OF THE UNITED STATES

NOVEMBER 2, 2023

Mr. THUNE (for himself and Mr. CARPER) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

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,*

3 **SECTION 1. SHORT TITLE.**

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

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

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

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

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