

116TH CONGRESS
1ST SESSION

H. R. 4130

To amend the Internal Revenue Code of 1986 to repeal the ceiling on the sum of the annual deductible and the other annual out-of-pocket expenses required to be paid under a high deductible health plan.

IN THE HOUSE OF REPRESENTATIVES

JULY 30, 2019

Mr. MARCHANT (for himself and Mr. SMITH of Missouri) 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 repeal the ceiling on the sum of the annual deductible and the other annual out-of-pocket expenses required to be paid under a high deductible health plan.

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 “Keeping HSAs Acces-
5 sible Act of 2019”.

1 **SEC. 2. REPEAL OF CEILING ON DEDUCTIBLE AND OUT-OF-**
2 **POCKET EXPENSES UNDER A HIGH DEDUCT-**
3 **IBLE HEALTH PLAN.**

4 (a) **IN GENERAL.**—Section 223(c)(2)A) of the Inter-
5 nal Revenue Code of 1986 is amended to read as follows:

6 “(A) **HIGH DEDUCTIBLE HEALTH PLAN.**—

7 The term ‘high deductible health plan’ means a
8 health plan which has an annual deductible
9 which is not less than—

10 “(i) \$1,000 for self-only coverage, and

11 “(ii) twice the dollar amount in clause

12 (i) for family coverage.”.

13 (b) **EFFECTIVE DATE.**—The amendments made by
14 this section shall apply with respect to months in taxable
15 years beginning after the date of the enactment of this
16 Act.

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