

113TH CONGRESS
1ST SESSION

H. R. 1140

To amend the Internal Revenue Code of 1986 to permit the medical expenses of dependents who have not attained age 27 to be paid from a health savings account.

IN THE HOUSE OF REPRESENTATIVES

MARCH 13, 2013

Mr. OWENS 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 permit the medical expenses of dependents who have not attained age 27 to be paid from a health savings account.

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 “Family Friendly HSA
5 Improvement Act of 2013”.

1 **SEC. 2. MEDICAL EXPENSES OF DEPENDENTS WHO HAVE**
2 **NOT ATTAINED AGE 27 PERMITTED TO BE**
3 **PAID FROM HEALTH SAVINGS ACCOUNTS.**

4 (a) **IN GENERAL.**—Subparagraph (A) of section
5 223(d)(2) of the Internal Revenue Code of 1986 (defining
6 qualified medical expenses) is amended by inserting “and
7 determined by substituting ‘age of 27’ for ‘age of 19’ in
8 subsection (c)(3)(A)(i) thereof” before “) of such indi-
9 vidual”.

10 (b) **EFFECTIVE DATE.**—The amendment made by
11 this section shall apply to amounts paid from health sav-
12 ings accounts after the date of the enactment of this Act.

○