

114TH CONGRESS  
1ST SESSION

# H. R. 3404

To amend the Internal Revenue Code of 1986 to allow tax free distributions from health savings accounts for fitness facility membership and classes.

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IN THE HOUSE OF REPRESENTATIVES

JULY 29, 2015

Mr. SALMON introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow tax free distributions from health savings accounts for fitness facility membership and classes.

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. TAX FREE DISTRIBUTIONS FROM HEALTH SAV-**  
4 **INGS ACCOUNTS FOR FITNESS FACILITY**  
5 **MEMBERSHIPS AND CLASSES.**

6 (a) IN GENERAL.—Section 223(d)(2) of the Internal  
7 Revenue Code of 1986 is amended by adding at the end  
8 the following new subparagraph:

1           “(D) FITNESS FACILITY MEMBERSHIPS  
2           AND CLASSES TREATED AS MEDICAL EX-  
3           PENSE.—

4                   “(i) IN GENERAL.—For purposes of  
5                   subparagraph (A), amounts paid for mem-  
6                   bership at (or for participation or instruc-  
7                   tion in a program of physical exercise or  
8                   physical activity conducted at or by) a fit-  
9                   ness facility shall be treated as amounts  
10                  paid for medical care.

11                   “(ii) FITNESS FACILITY DEFINED.—  
12                  For purposes of this subparagraph, the  
13                  term ‘fitness facility’ means a facility—

14                           “(I) providing instruction in a  
15                           program of physical exercise, offering  
16                           facilities for the preservation, mainte-  
17                           nance, encouragement, or development  
18                           of physical fitness, or serving as the  
19                           site of such a program of a State or  
20                           local government,

21                           “(II) which is not a private club  
22                           owned and operated by its members,

23                           “(III) which does not offer golf,  
24                           hunting, sailing, or riding facilities,

1                   “(IV) whose health or fitness fa-  
2                   cility is not incidental to its overall  
3                   function and purpose, and

4                   “(V) which is fully compliant  
5                   with the State of jurisdiction and  
6                   Federal anti-discrimination laws.”.

7           (b) EFFECTIVE DATE.—The amendment made by  
8 this section shall apply to taxable years beginning after  
9 the date of the enactment of this Act.

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