

116TH CONGRESS
1ST SESSION

H. R. 457

To amend the Internal Revenue Code of 1986 to increase the maximum contribution limit for health savings accounts, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 10, 2019

Mr. FORTENBERRY 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 increase the maximum contribution limit for health savings accounts, and for other purposes.

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 “Health Savings Ac-
5 count Act”.

6 **SEC. 2. MAXIMUM CONTRIBUTION LIMIT TO HSA IN-**
7 **CREASED TO AMOUNT OF DEDUCTIBLE AND**
8 **OUT-OF-POCKET LIMITATION.**

9 (a) SELF-ONLY COVERAGE.—Section 223(b)(2)(A)
10 of the Internal Revenue Code of 1986 is amended by strik-

1 ing “\$2,250” and inserting “the amount in effect under
2 subsection (c)(2)(A)(ii)(I)”.

3 (b) FAMILY COVERAGE.—Section 223(b)(2)(B) of
4 such Code is amended by striking “\$4,500” and inserting
5 “the amount in effect under subsection (c)(2)(A)(ii)(II)”.

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

9 **SEC. 3. TREATMENT OF DIRECT PRIMARY CARE SERVICE**
10 **ARRANGEMENTS.**

11 (a) IN GENERAL.—Section 223(c) of the Internal
12 Revenue Code of 1986 is amended by adding at the end
13 the following new paragraph:

14 “(6) TREATMENT OF DIRECT PRIMARY CARE
15 SERVICE ARRANGEMENTS.—An arrangement under
16 which an individual is provided coverage restricted to
17 primary care services in exchange for a fixed peri-
18 odic fee or payment for such services—

19 “(A) shall not be treated as a health plan
20 described in subclause (I) or (II) of paragraph
21 (1)(A)(ii) for purposes of such paragraph, and

22 “(B) shall not be treated as insurance for
23 purposes of subsection (d)(2)(B).”.

24 (b) CERTAIN PROVIDER FEES TO BE TREATED AS
25 MEDICAL CARE.—Section 213(d) of such Code is amend-

1 ed by redesignating paragraph (4) as paragraph (5) and
2 by inserting after paragraph (3) the following new para-
3 graph:

4 “(4) PERIODIC PROVIDER FEES.—The term
5 ‘medical care’ shall include—

6 “(A) periodic fees paid to a primary care
7 physician for a defined set of medical services
8 or the right to receive medical services on an
9 as-needed basis, and

10 “(B) pre-paid primary care services de-
11 signed to screen for, diagnose, cure, mitigate,
12 treat, or prevent disease and promote
13 wellness.”.

14 (c) EFFECTIVE DATE.—The amendments made by
15 this section shall apply to taxable years beginning after
16 the date of the enactment of this Act.

17 **SEC. 4. FITNESS CENTER MEMBERSHIP AS AN ALLOWABLE**
18 **HSA EXPENSE.**

19 (a) IN GENERAL.—Subparagraph (A) of section
20 223(d)(2) of the Internal Revenue Code of 1986 is amend-
21 ed by adding at the end the following: “Such term shall
22 include amounts paid for membership in a fitness center.”.

1 (b) **EFFECTIVE DATE.**—The amendments made by
2 this section shall apply to taxable years beginning after
3 the date of the enactment of this Act.

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