

118TH CONGRESS
1ST SESSION

H. R. 5777

To amend the Internal Revenue Code of 1986 to improve health savings accounts.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 27, 2023

Mr. WENSTRUP (for himself, Ms. SEWELL, Mr. KELLY of Pennsylvania, and Mr. BLUMENAUER) 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 improve 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. ON-SITE EMPLOYEE CLINICS.**

4 (a) IN GENERAL.—Section 223(c)(1) of the Internal
5 Revenue Code of 1986 is amended by adding at the end
6 the following new subparagraph:

7 “(E) SPECIAL RULE FOR QUALIFIED
8 ITEMS AND SERVICES.—

9 “(i) IN GENERAL.—For purposes of
10 subparagraph (A)(ii), an individual shall

1 not be treated as covered under a health
2 plan described in subclauses (I) and (II) of
3 such subparagraph merely because the in-
4 dividual is eligible to receive, or receives,
5 qualified items and services—

6 “(I) at a healthcare facility lo-
7 cated at a facility owned or leased by
8 the employer of the individual (or of
9 the individual’s spouse), or

10 “(II) at a healthcare facility op-
11 erated primarily for the benefit of em-
12 ployees of the employer of the indi-
13 vidual (or of the individual’s spouse).

14 “(ii) QUALIFIED ITEMS AND SERVICES
15 DEFINED.—For purposes of this subpara-
16 graph, the term ‘qualified items and serv-
17 ices’ means the following:

18 “(I) Physical examination.

19 “(II) Immunizations, including
20 injections of antigens provided by em-
21 ployees.

22 “(III) Drugs or biologicals other
23 than a prescribed drug (as such term
24 is defined in section 213(d)(3)).

1 “(IV) Treatment for injuries oc-
2 curring in the course of employment.

3 “(V) Preventive care for chronic
4 conditions (as defined in clause (iv)).

5 “(VI) Drug testing.

6 “(VII) Hearing or vision
7 screenings and related services.

8 “(iii) AGGREGATION.—For purposes
9 of clause (i), all persons treated as a single
10 employer under subsection (b), (c), (m), or
11 (o) of section 414 shall be treated as a sin-
12 gle employer.

13 “(iv) PREVENTIVE CARE FOR CHRON-
14 IC CONDITIONS.—For purposes of this sub-
15 paragraph, the term ‘preventive care for
16 chronic conditions’ means any item or
17 service specified in the Appendix of Inter-
18 nal Revenue Service Notice 2019–45 which
19 is prescribed to treat an individual diag-
20 nosed with the associated chronic condition
21 specified in such Appendix for the purpose
22 of preventing the exacerbation of such
23 chronic condition or the development of a
24 secondary condition, including any amend-
25 ment, addition, removal, or other modifica-

1 tion made by the Secretary (pursuant to
2 the authority granted to the Secretary
3 under paragraph (2)(C)) to the items or
4 services specified in such Appendix subse-
5 quent to the date of enactment of this sub-
6 paragraph.”.

7 (b) EFFECTIVE DATE.—The amendments made by
8 this section shall apply to months in taxable years begin-
9 ning after the date of enactment of this Act.

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