

118TH CONGRESS
1ST SESSION

H. R. 6279

To amend the Internal Revenue Code of 1986 to allow certain wearable devices to be purchased using health savings accounts and other spending arrangements and reimbursement accounts.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 7, 2023

Mrs. STEEL (for herself, Mr. BERA, and Mr. SCHWEIKERT) 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 allow certain wearable devices to be purchased using health savings accounts and other spending arrangements and reimbursement 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. SHORT TITLE.**

4 This Act may be cited as the “Wearable Equipment
5 Adoption and Reinforcement and Investment in Tech-
6 nology Act” or the “WEAR IT Act”.

1 **SEC. 2. INCLUSION OF CERTAIN WEARABLE DEVICES AS**
2 **QUALIFIED MEDICAL EXPENSES.**

3 (a) HSAs.—Section 223(d)(2) of the Internal Rev-
4 enue Code of 1986 is amended—

5 (1) in the last sentence of subparagraph (A), by
6 striking the period at the end and inserting the fol-
7 lowing: “, and amounts paid for wearable devices
8 shall be treated as paid for medical care to the ex-
9 tent such amounts do not exceed \$375 for the tax-
10 able year.”, and

11 (2) by adding at the end the following new sub-
12 paragraph:

13 “(E) WEARABLE DEVICE.—For purposes
14 of this paragraph, the term ‘wearable device’
15 means a device or software that—

16 “(i) is worn on the body or is used
17 primarily in connection with a device that
18 is worn on the body, and

19 “(ii) collects and analyzes physio-
20 logical data for the diagnosis, cure, mitiga-
21 tion, treatment, or prevention of disease.”.

22 (b) ARCHER MSAs.—Section 220(d)(2)(A) of such
23 Code is amended by striking the period at the end and
24 inserting the following: “, and amounts paid for wearable
25 devices (as defined in section 223(d)(2)(E)) shall be treat-

1 ed as paid for medical care to the extent such amounts
2 do not exceed \$375 for the taxable year.”

3 (c) HEALTH FLEXIBLE SPENDING ARRANGEMENTS
4 AND HEALTH REIMBURSEMENT ARRANGEMENTS.—Sec-
5 tion 106 of such Code is amended by adding at the end
6 the following new subsection:

7 “(h) REIMBURSEMENTS FOR WEARABLE DEVICES.—
8 For purposes of this section and section 105, expenses in-
9 curred for wearable devices (as defined in section
10 223(d)(2)(E)) shall be treated as incurred for medical care
11 to the extent such amounts do not exceed \$375 for the
12 taxable year.”.

13 (d) EFFECTIVE DATES.—

14 (1) DISTRIBUTIONS FROM SAVINGS AC-
15 COUNTS.—The amendments made by subsections (a)
16 and (b) shall apply to amounts paid after December
17 31, 2023.

18 (2) REIMBURSEMENTS.—The amendment made
19 by subsection (c) shall apply to expenses incurred
20 after December 31, 2023.

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