

108TH CONGRESS
1ST SESSION

H. R. 498

To amend the Internal Revenue Code of 1986 to allow employees of county and local governments and of schools to maintain medical savings accounts.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 29, 2003

Mr. SENSENBRENNER 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 employees of county and local governments and of schools to maintain medical 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. SHORT TITLE.**

4 This Act may be cited as the “Healthcare Empower-
5 ment for Local Personnel and Teachers Act of 2003” or
6 the “HELP Teachers Act of 2003”.

1 **SEC. 2. COUNTY AND LOCAL GOVERNMENT EMPLOYEES**
 2 **PERMITTED TO MAINTAIN MEDICAL SAVINGS**
 3 **ACCOUNTS.**

4 (a) IN GENERAL.—Section 220 of the Internal Rev-
 5 enue Code of 1986 is amended by striking “small em-
 6 ployer” each place it appears (other than in subsection
 7 (c)(4)) and inserting “eligible employer”.

8 (b) ELIGIBLE EMPLOYER.—Subsection (c) of section
 9 220 of such Code is amended by redesignating paragraphs
 10 (4) and (5) as paragraphs (5) and (6), respectively, and
 11 by inserting after paragraph (3) the following new para-
 12 graph:

13 “(4) ELIGIBLE EMPLOYER.—The term ‘eligible
 14 employer’ means—

15 “(A) any small employer,

16 “(B) any employer who is a county or local
 17 government, and

18 “(C) any employer who is an educational
 19 organization which is described in section
 20 170(b)(1)(A)(ii) and which provides education
 21 in any of grades K–12.”

22 (c) EFFECTIVE DATE.—The amendments made by
 23 this section shall apply to taxable years beginning after
 24 December 31, 2003.

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