

109TH CONGRESS
2D SESSION

S. 2549

To amend the Internal Revenue Code of 1986 to expand the use of health savings accounts for the payment of health insurance premiums for high deductible health plans purchased in the individual market.

IN THE SENATE OF THE UNITED STATES

APRIL 5, 2006

Mr. DEMINT introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to expand the use of health savings accounts for the payment of health insurance premiums for high deductible health plans purchased in the individual market.

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 Affordability Act”.

1 **SEC. 2. EXPANSION OF USE OF HEALTH SAVINGS AC-**
2 **COUNTS FOR HEALTH INSURANCE PREMIUM**
3 **PAYMENTS FOR CERTAIN HIGH DEDUCTIBLE**
4 **HEALTH PLANS.**

5 (a) IN GENERAL.—Subparagraph (C) of section
6 223(d)(2) of the Internal Revenue Code of 1986 (relating
7 to qualified medical expenses) is amended by striking “or”
8 at the end of clause (iii), by striking the period at the
9 end of clause (iv), and by adding at the end the following
10 new clause:

11 “(v) any high deductible health plan
12 other than a group health plan (as defined
13 in section 5000(b)(1)).”.

14 (b) EFFECTIVE DATE.—The amendments made by
15 this section shall apply to taxable years beginning after
16 December 31, 2006.

