

110TH CONGRESS  
1ST SESSION

# H. R. 2948

To amend the Internal Revenue Code of 1986 to permit health insurance to be purchased from a health savings account.

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IN THE HOUSE OF REPRESENTATIVES

JUNE 28, 2007

Mr. WALBERG introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to permit health insurance to be purchased from a health savings account.

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 “Increased Access to  
5 Health Insurance Act of 2007”.

6 **SEC. 2. PURCHASE OF HEALTH INSURANCE FROM HEALTH**  
7 **SAVINGS ACCOUNTS.**

8 (a) IN GENERAL.—Paragraph (2) of section 223(d)  
9 of the Internal Revenue Code of 1986 (defining qualified  
10 medical expenses) is amended to read as follows:

1           “(2) QUALIFIED MEDICAL EXPENSES.—The  
2           term ‘qualified medical expenses’ means, with re-  
3           spect to an account beneficiary, amounts paid by  
4           such beneficiary for medical care (as defined in sec-  
5           tion 213(d)) for such individual, the spouse of such  
6           individual, and any dependent (as defined in section  
7           152, determined without regard to subsections  
8           (b)(1), (b)(2), and (d)(1)(B) thereof) of such indi-  
9           vidual, but only to the extent such amounts are not  
10          compensated for by insurance or otherwise.”.

11          (b) EFFECTIVE DATE.—The amendment made by  
12          this section shall apply with respect to insurance pur-  
13          chased after the date of the enactment of this Act in tax-  
14          able years beginning after such date.

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