

Union Calendar No. 659

115TH CONGRESS
2^D SESSION

H. R. 6309

[Report No. 115–851]

To amend the Internal Revenue Code of 1986 to allow individuals entitled to Medicare Part A by reason of being over age 65 to contribute to health savings accounts.

IN THE HOUSE OF REPRESENTATIVES

JULY 6, 2018

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

JULY 19, 2018

Reported with an amendment, committed to the Committee of the Whole
House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italic*]

[For text of introduced bill, see copy of bill as introduced on July 6, 2018]

A BILL

To amend the Internal Revenue Code of 1986 to allow individuals entitled to Medicare Part A by reason of being over age 65 to contribute to 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. SHORT TITLE.**

4 *This Act may be cited as the “Allowing Working Sen-*
 5 *iors to Keep Their Health Savings Accounts Act of 2018”.*

6 **SEC. 2. INDIVIDUALS ENTITLED TO PART A OF MEDICARE**
 7 **BY REASON OF AGE ALLOWED TO CON-**
 8 **TRIBUTE TO HEALTH SAVINGS ACCOUNTS.**

9 *(a) IN GENERAL.—Section 223(c)(1)(B) of the Inter-*
 10 *nal Revenue Code of 1986 is amended by striking “and”*
 11 *at the end of clause (ii), by striking the period at the end*
 12 *of clause (iii) and inserting “, and”, and by adding at the*
 13 *end the following new clause:*

14 *“(iv) entitlement to hospital insurance*
 15 *benefits under part A of title XVIII of the*
 16 *Social Security Act by reason of section*
 17 *226(a) of such Act.”.*

18 *(b) CONFORMING AMENDMENT.—Section 223(b)(7) of*
 19 *such Code is amended by inserting “(other than an entitle-*
 20 *ment to benefits described in subsection (c)(1)(B)(iv))” after*
 21 *“Social Security Act”.*

22 *(c) EFFECTIVE DATE.—The amendments made by this*
 23 *section shall apply to months beginning after December 31,*
 24 *2018, in taxable years ending after such date.*

Union Calendar No. 659

115TH CONGRESS
2^D Session

H. R. 6309

[Report No. 115-851]

A BILL

To amend the Internal Revenue Code of 1986 to allow individuals entitled to Medicare Part A by reason of being over age 65 to contribute to health savings accounts.

JULY 19, 2018

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed