

119TH CONGRESS
1ST SESSION

S. 1944

To amend the Internal Revenue Code of 1986 to clarify that individuals who have access to certain healthcare services through a worksite health clinic are eligible to make pre-tax contributions to a health savings account.

IN THE SENATE OF THE UNITED STATES

JUNE 4, 2025

Mr. SCOTT of South Carolina 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 clarify that individuals who have access to certain healthcare services through a worksite health clinic are eligible to make pre-tax contributions to 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 “Employee Access to
5 Worksite Health Services Act”.

1 **SEC. 2. ON-SITE EMPLOYEE CLINICS.**

2 (a) IN GENERAL.—Section 223(c)(1) of the Internal
3 Revenue Code of 1986 is amended by adding at the end
4 the following new subparagraph:

5 “(E) SPECIAL RULE FOR QUALIFIED
6 ITEMS AND SERVICES.—

7 “(i) IN GENERAL.—For purposes of
8 subparagraph (A)(ii), an individual shall
9 not be treated as covered under a health
10 plan described in subclauses (I) and (II) of
11 such subparagraph merely because the in-
12 dividual is eligible to receive, or receives,
13 qualified items and services—

14 “(I) at a healthcare facility lo-
15 cated at a facility owned or leased by
16 the employer of the individual (or of
17 the individual’s spouse), or

18 “(II) at a healthcare facility op-
19 erated primarily for the benefit of em-
20 ployees of the employer of the indi-
21 vidual (or of the individual’s spouse).

22 “(ii) QUALIFIED ITEMS AND SERVICES
23 DEFINED.—For purposes of this subpara-
24 graph, the term ‘qualified items and serv-
25 ices’ means the following:

26 “(I) Physical examination.

1 “(II) Immunizations, including
2 injections of antigens provided by em-
3 ployees.

4 “(III) Drugs or biologicals other
5 than a prescribed drug (as such term
6 is defined in section 213(d)(3)).

7 “(IV) Treatment for injuries oc-
8 curring in the course of employment.

9 “(V) Preventive care for chronic
10 conditions (as defined in clause (iv)).

11 “(VI) Drug testing.

12 “(VII) Hearing or vision
13 screenings and related services.

14 “(iii) AGGREGATION.—For purposes
15 of clause (i), all persons treated as a single
16 employer under subsection (b), (c), (m), or
17 (o) of section 414 shall be treated as a sin-
18 gle employer.

19 “(iv) PREVENTIVE CARE FOR CHRON-
20 IC CONDITIONS.—For purposes of this sub-
21 paragraph, the term ‘preventive care for
22 chronic conditions’ means any item or
23 service specified in the Appendix of Inter-
24 nal Revenue Service Notice 2019–45 which
25 is prescribed to treat an individual diag-

1 nosed with the associated chronic condition
2 specified in such Appendix for the purpose
3 of preventing the exacerbation of such
4 chronic condition or the development of a
5 secondary condition, including any amend-
6 ment, addition, removal, or other modifica-
7 tion made by the Secretary (pursuant to
8 the authority granted to the Secretary
9 under paragraph (2)(C)) to the items or
10 services specified in such Appendix subse-
11 quent to the date of publication of such
12 Notice.”.

13 (b) EFFECTIVE DATE.—The amendment made by
14 this section shall apply to months in taxable years begin-
15 ning after December 31, 2025.

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