

Bill Fact Sheet - December 5, 2025 https://legilist.com Bill page: https://legilist.com/bill/108/hr/2351

HR 2351

Health Savings Account Availability Act

Congress: 108 (2003–2005, Ended)

Chamber: House Policy Area: Taxation Introduced: Jun 5, 2003

Current Status: Placed on the Union Calendar, Calendar No. 89.

Latest Action: Placed on the Union Calendar, Calendar No. 89. (Jun 25, 2003) Official Text: https://www.congress.gov/bill/108th-congress/house-bill/2351

Sponsor

Name: Rep. Thomas, William M. [R-CA-22]

Party: Republican • State: CA • Chamber: House

Cosponsors (52 total)

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Cosponsor	Party / State	Role	Date Joined
Rep. Ballenger, Cass [R-NC-10]	$R \cdot NC$		Jun 5, 2003
Rep. Barton, Joe [R-TX-6]	$R \cdot TX$		Jun 5, 2003
Rep. Brady, Kevin [R-TX-8]	$R \cdot TX$		Jun 5, 2003
Rep. Camp, Dave [R-MI-4]	$R \cdot MI$		Jun 5, 2003
Rep. Collins, Mac [R-GA-8]	$R \cdot GA$		Jun 5, 2003
Rep. DeLay, Tom [R-TX-22]	$R \cdot TX$		Jun 5, 2003
Rep. DeMint, Jim [R-SC-4]	$R \cdot SC$		Jun 5, 2003
Rep. Doolittle, John T. [R-CA-4]	R · CA		Jun 5, 2003
Rep. English, Phil [R-PA-3]	$R \cdot PA$		Jun 5, 2003
Rep. Fossella, Vito [R-NY-13]	$R \cdot NY$		Jun 5, 2003
Rep. Hayworth, J. D. [R-AZ-5]	$R \cdot AZ$		Jun 5, 2003
Rep. Herger, Wally [R-CA-2]	R · CA		Jun 5, 2003
Rep. Johnson, Nancy L. [R-CT-5]	R·CT		Jun 5, 2003
Rep. Johnson, Sam [R-TX-3]	$R \cdot TX$		Jun 5, 2003
Rep. Keller, Ric [R-FL-8]	R·FL		Jun 5, 2003
Rep. Lewis, Ron [R-KY-2]	R·KY		Jun 5, 2003
Rep. Lipinski, William O. [D-IL-3]	D·IL		Jun 5, 2003
Rep. Norwood, Charles W. [R-GA-9]	R · GA		Jun 5, 2003
Rep. Ose, Doug [R-CA-3]	R · CA		Jun 5, 2003
Rep. Paul, Ron [R-TX-14]	R · TX		Jun 5, 2003
Rep. Ryan, Paul [R-WI-1]	R · WI		Jun 5, 2003
Rep. Ryun, Jim [R-KS-2]	R · KS		Jun 5, 2003
Rep. Sessions, Pete [R-TX-32]	R · TX		Jun 5, 2003
Rep. Smith, Christopher H. [R-NJ-4]	R · NJ		Jun 5, 2003
Rep. Toomey, Patrick J. [R-PA-15]	R · PA		Jun 5, 2003
Rep. Walsh, James T. [R-NY-25]	R · NY		Jun 5, 2003
Rep. Weldon, Dave [R-FL-15]	R·FL		Jun 5, 2003
Rep. Burton, Dan [R-IN-5]	R·IN		Jun 9, 2003
Rep. Greenwood, James C. [R-PA-8]	R · PA		Jun 9, 2003
Rep. Hart, Melissa A. [R-PA-4]	R · PA		Jun 9, 2003
Rep. Akin, W. Todd [R-MO-2]	R · MO		Jun 10, 2003
Rep. Gutknecht, Gil [R-MN-1]	R · MN		Jun 10, 2003
Rep. Kolbe, Jim [R-AZ-8]	R·AZ		Jun 10, 2003
Rep. LaTourette, Steven C. [R-OH-14]	R · OH		Jun 10, 2003
Rep. Linder, John [R-GA-7]	R · GA		Jun 10, 2003
Rep. Sensenbrenner, F. James, Jr. [R-WI-5]	R · WI		Jun 10, 2003
Rep. Shays, Christopher [R-CT-4]	R·CT		Jun 10, 2003
Rep. Kennedy, Mark R. [R-MN-6]	R · MN		Jun 11, 2003
Rep. Portman, Rob [R-OH-2]	R · OH		Jun 11, 2003
Rep. Upton, Fred [R-MI-6]	R · MI		Jun 11, 2003
Rep. Lucas, Ken [D-KY-4]	D · KY		Jun 12, 2003

Cosponsor	Party / State	Role	Date Joined
Rep. Hall, Ralph M. [D-TX-4]	$D \cdot TX$		Jun 16, 2003
Rep. Jones, Walter B., Jr. [R-NC-3]	$R \cdot NC$		Jun 16, 2003
Rep. King, Steve [R-IA-5]	$R \cdot IA$		Jun 16, 2003
Rep. Ramstad, Jim [R-MN-3]	$R \cdot MN$		Jun 16, 2003
Rep. Deutsch, Peter [D-FL-20]	D·FL		Jun 17, 2003
Rep. Peterson, Collin C. [D-MN-7]	D · MN		Jun 17, 2003
Rep. Cannon, Chris [R-UT-3]	$R \cdot UT$		Jun 18, 2003
Rep. Nethercutt, George R., Jr. [R-WA-5]	$R \cdot WA$		Jun 18, 2003
Rep. Kelly, Sue W. [R-NY-19]	$R \cdot NY$		Jun 19, 2003
Rep. Royce, Edward R. [R-CA-40]	$R \cdot CA$		Jun 23, 2003
Rep. Barrett, J. Gresham [R-SC-3]	$R \cdot SC$		Jun 24, 2003

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Reported By	Jun 25, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jun 25, 2003)

Health Savings Account Availability Act - (Sec. 2) Amends the Internal Revenue Code to allow a limited deduction (to both itemizers and nonitemizers) for contributions to health savings accounts (accounts for medical expenses for anyone, except those with an individual deductible under \$500 or \$1,000 for a family). Provides for cost-of-living adjustments to such amounts. Exempts such accounts, and distributions from such accounts, from taxation.

Subjects employers making contributions to such accounts to an excise tax, if they do not make comparable contributions on behalf of all employees.

(Sec. 3) Allows up to \$500 of unused health benefits in cafeteria plans and flexible spending arrangements to be carried forward to the next year, contributed to a health savings account, or contributed to a qualified retirement plan.

(Sec. 4) Exempts flexible spending arrangements and health reimbursement arrangements treated as employer-provided coverage from information reporting requirements related to certain health arrangements.

Actions Timeline

- Jun 25, 2003: Reported (Amended) by the Committee on Ways and Means. H. Rept. 108-177.
- Jun 25, 2003: Reported (Amended) by the Committee on Ways and Means. H. Rept. 108-177.
- Jun 25, 2003: Placed on the Union Calendar, Calendar No. 89.
- Jun 19, 2003: Committee Consideration and Mark-up Session Held.
- Jun 19, 2003: Ordered to be Reported (Amended) by the Yeas and Nays: 23 16.
- Jun 5, 2003: Introduced in House
- Jun 5, 2003: Introduced in House
- Jun 5, 2003: Referred to the House Committee on Ways and Means.