

HR 2596

Health Savings and Affordability Act of 2003

Congress: 108 (2003–2005, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jun 25, 2003

Current Status: Pursuant to the provisions of H. Res. 299, H.R. 2596 is laid on the table.

Latest Action: Pursuant to the provisions of H. Res. 299, H.R. 2596 is laid on the table. (Jun 27, 2003)

Official Text: <https://www.congress.gov/bill/108th-congress/house-bill/2596>

Sponsor

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

Party: Republican • State: CA • Chamber: House

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jun 25, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
108 HR 1	Related bill	Dec 8, 2003: Became Public Law No: 108-173.
108 HRES 299	Related bill	Jun 26, 2003: Motion to reconsider laid on the table Agreed to without objection.

(This measure has not been amended since it was introduced. The summary has been expanded because action occurred on the measure.)

Health Savings and Affordability Act of 2003 - (Sec. 2) Amends the Internal Revenue Code to allow a limited deduction (to both itemizers and nonitemizers) for contributions to health savings security accounts (accounts for medical expenses for anyone, except those with an individual deductible under \$500 or \$1,000 for a family) and health savings accounts (accounts for medical expenses for those in a high deductible plan, a plan with an individual deductible of \$1,000 to \$2,250 or \$2,000 and \$4,500 for a family and with individual out-of-pocket expenses not exceeding \$3,000 or \$5,500 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 security or 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 27, 2003:** Pursuant to the provisions of H. Res. 299, the text of H.R. 2596 was appended to the text of H.R. 1 as new matter.
- **Jun 27, 2003:** Pursuant to the provisions of H. Res. 299, H.R. 2596 is laid on the table.
- **Jun 26, 2003:** Rules Committee Resolution H. Res. 299 Reported to House. Rule provides for consideration of H.R. 1 and H.R. 2596 with 3 hours of general debate. Previous question shall be considered as ordered without intervening motions except motion to recommit with or without instructions. Measure will be considered read. A specified amendment is in order. Amendment in the nature of a substitute by, and if offered by, Mr. Rangel is debatable for one hour. H.R. 2596 shall be considered in the House and after final adoption, shall be appended to the text of H.R. 1. H.R. 2596 will then be laid on the table. Concurrent resolutions providing for adjournment of the House and Senate in July shall be in order for consideration. Finally, the Committee on Appropriations shall have until midnight on Thursday, July 3, 2003 to file a report making appropriations for
- **Jun 26, 2003:** Rule H. Res. 299 passed House.
- **Jun 26, 2003:** Considered under the provisions of rule H. Res. 299. (consideration: CR H5952-6006)
- **Jun 26, 2003:** Rule provides for consideration of H.R. 1 and H.R. 2596 with 3 hours of general debate. Previous question shall be considered as ordered without intervening motions except motion to recommit with or without instructions. Measure will be considered read. A specified amendment is in order. Amendment in the nature of a substitute by, and if offered by, Mr. Rangel is debatable for one hour. H.R. 2596 shall be considered in the House and after final adoption, shall be appended to the text of H.R. 1. H.R. 2596 will then be laid on the table. Concurrent resolutions providing for adjournment of the House and Senate in July shall be in order for consideration. Finally, the Committee on Appropriations shall have until midnight on Thursday, July 3, 2003 to file a report making appropriations for
- **Jun 26, 2003:** DEBATE - The House proceeded with one hour of debate on H.R. 2596.
- **Jun 26, 2003:** The previous question was ordered pursuant to the rule.
- **Jun 26, 2003:** Passed/agreed to in House: On passage Passed by the Yeas and Nays: 237 - 191 (Roll no. 328).(text: CR H5992-5997)
- **Jun 26, 2003:** On passage Passed by the Yeas and Nays: 237 - 191 (Roll no. 328). (text: CR H5992-5997)
- **Jun 26, 2003:** Motion to reconsider laid on the table Agreed to without objection.
- **Jun 25, 2003:** Introduced in House
- **Jun 25, 2003:** Introduced in House
- **Jun 25, 2003:** Referred to the House Committee on Ways and Means.