

S 728

Tax Parity for Health Plan Beneficiaries Act of 2013

Congress: 113 (2013–2015, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Apr 15, 2013

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Apr 15, 2013)

Official Text: <https://www.congress.gov/bill/113th-congress/senate-bill/728>

Sponsor

Name: Sen. Schumer, Charles E. [D-NY]

Party: Democratic • **State:** NY • **Chamber:** Senate

Cosponsors (9 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Cardin, Benjamin L. [D-MD]	D · MD		Apr 15, 2013
Sen. Collins, Susan M. [R-ME]	R · ME		Apr 15, 2013
Sen. Stabenow, Debbie [D-MI]	D · MI		Apr 23, 2013
Sen. Whitehouse, Sheldon [D-RI]	D · RI		Apr 24, 2013
Sen. Wyden, Ron [D-OR]	D · OR		Apr 25, 2013
Sen. Boxer, Barbara [D-CA]	D · CA		May 7, 2013
Sen. Merkley, Jeff [D-OR]	D · OR		May 7, 2013
Sen. Gillibrand, Kirsten E. [D-NY]	D · NY		Jun 4, 2013
Sen. Markey, Edward J. [D-MA]	D · MA		Mar 24, 2014

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Apr 15, 2013

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
113 HR 2499	Identical bill	Jul 23, 2013: Referred to the Subcommittee on Health.

Tax Parity for Health Plan Beneficiaries Act of 2013 - Amends the Internal Revenue Code to: (1) exclude from an employee's gross income employer-provided accident and health plan benefits extended to a domestic partner or non-dependent, non-spouse beneficiary eligible to receive such benefits under an employer plan (i.e., "eligible beneficiary"); (2) exempt such benefits paid to eligible beneficiaries from otherwise applicable employment and unemployment taxes; (3) allow self-employed individuals a tax deduction for the health insurance costs of their eligible beneficiaries; (4) allow tax-exempt voluntary employees' beneficiary associations to provide sick and accident benefits to the domestic partners and non-dependent, non-spouse beneficiaries of their members; (5) allow reimbursement of the medical expenses of an eligible beneficiary from a health savings account (HSA); and (6) extend tax-exempt medical benefits to the eligible beneficiaries of retired employees

Directs the Secretary of the Treasury to provide guidance relating to reimbursements from a flexible spending arrangement and a health reimbursement arrangement attributable to an eligible beneficiary as defined by this Act.

Actions Timeline

- **Apr 15, 2013:** Introduced in Senate
- **Apr 15, 2013:** Read twice and referred to the Committee on Finance.