

HR 6271

Health Savings Act of 2021

Congress: 117 (2021–2023, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Dec 14, 2021

Current Status: Referred to the Subcommittee on Antitrust, Commercial, and Administrative Law.

Latest Action: Referred to the Subcommittee on Antitrust, Commercial, and Administrative Law. (Nov 1, 2022)

Official Text: <https://www.congress.gov/bill/117th-congress/house-bill/6271>

Sponsor

Name: Rep. LaTurner, Jake [R-KS-2]

Party: Republican • **State:** KS • **Chamber:** House

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Energy and Commerce Committee	House	Referred to	Dec 15, 2021
Judiciary Committee	House	Referred to	Nov 1, 2022
Ways and Means Committee	House	Referred To	Dec 14, 2021

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
117 HR 5563	Related bill	Oct 12, 2021: Referred to the Subcommittee on Health.
117 S 380	Identical bill	Feb 23, 2021: Read twice and referred to the Committee on Finance.

Health Savings Act of 2021

This bill modifies the requirements for health savings accounts (HSAs) to

- rename high deductible health plans as HSA-qualified health plans;
- allow spouses who have both attained age 55 to make catch-up contributions to the same HSA;
- make Medicare Part A (hospital insurance benefits) beneficiaries eligible to participate in an HSA;
- allow individuals eligible for hospital care or medical services under a program of the Indian Health Service or a tribal organization to participate in an HSA;
- allow members of a health care sharing ministry to participate in an HSA;
- allow individuals who receive primary care services in exchange for a fixed periodic fee or payment, or who receive health care benefits from an on-site medical clinic of an employer, to participate in an HSA;
- include amounts paid for prescription and over-the-counter medicines or drugs as *qualified medical expenses* for which distributions from an HSA or other tax-preferred savings accounts may be used;
- increase the limits on HSA contributions to match the sum of the annual deductible and out-of-pocket expenses permitted under a high deductible health plan; and
- allow HSA distributions to be used to purchase health insurance coverage.

The bill also (1) exempts HSAs from creditor claims in bankruptcy, and (2) reauthorizes Medicaid health opportunity accounts.

The bill allows a medical care tax deduction for (1) exercise equipment, physical fitness programs, and membership at a fitness facility; (2) nutritional and dietary supplements; and (3) periodic fees paid to a primary care physician and amounts paid for pre-paid primary care services.

Actions Timeline

- **Nov 1, 2022:** Referred to the Subcommittee on Antitrust, Commercial, and Administrative Law.
- **Dec 15, 2021:** Referred to the Subcommittee on Health.
- **Dec 14, 2021:** Introduced in House
- **Dec 14, 2021:** Referred to the Committee on Ways and Means, and in addition to the Committees on Energy and Commerce, and the Judiciary, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.