

HR 2959

Health Savings Act of 2023

Congress: 118 (2023–2025, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Apr 27, 2023

Current Status: Referred to the Subcommittee on Health.

Latest Action: Referred to the Subcommittee on Health. (Dec 17, 2024)

Official Text: <https://www.congress.gov/bill/118th-congress/house-bill/2959>

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 | Apr 28, 2023 |
| Judiciary Committee           | House   | Referred To | Apr 27, 2023 |
| Ways and Means Committee      | House   | Referred to | Dec 17, 2024 |

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

| Bill        | Relationship   | Last Action  |
|-------------|----------------|--|
| 118 HR 2769 | Related bill   | Dec 17, 2024: Referred to the Subcommittee on Health.              |
| 118 HR 5607 | Related bill   | Dec 17, 2024: Referred to the Subcommittee on Health.              |
| 118 HR 5690 | Related bill   | Dec 17, 2024: Referred to the Subcommittee on Health.              |
| 118 HR 5737 | Related bill   | Dec 17, 2024: Referred to the Subcommittee on Health.              |
| 118 HR 5546 | Related bill   | Sep 18, 2023: Referred to the House Committee on Ways and Means.   |
| 118 S 1158  | Identical bill | Mar 30, 2023: Read twice and referred to the Committee on Finance. |

## Health Savings Act of 2023

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

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- **Dec 17, 2024:** Referred to the Subcommittee on Health.
- **Apr 28, 2023:** Referred to the Subcommittee on Health.
- **Apr 27, 2023:** Introduced in House
- **Apr 27, 2023:** Referred to the Committee on Ways and Means, and in addition to the Committees on the Judiciary, and Energy and Commerce, 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.