

117TH CONGRESS
1ST SESSION

H. R. 5563

To amend the Internal Revenue Code of 1986 to allow individuals only enrolled in Medicare Part A to contribute to health savings accounts.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 12, 2021

Mr. LATTA introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow individuals only enrolled in Medicare Part A to contribute to health savings accounts.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Stop Penalizing Work-
5 ing Seniors Act”.

6 **SEC. 2. INDIVIDUALS OVER AGE 65 ENROLLED ONLY IN**
7 **MEDICARE PART A ALLOWED TO CON-**
8 **TRIBUTE TO HEALTH SAVINGS ACCOUNTS.**

9 (a) IN GENERAL.—Section 223(b)(7) of the Internal
10 Revenue Code of 1986 is amended by adding at the end

1 the following: “This paragraph shall not apply to any indi-
2 vidual during any period for which the individual’s only
3 entitlement to such benefits is an entitlement to hospital
4 insurance benefits under part A of title XVIII of such Act
5 pursuant to an enrollment for such hospital insurance ben-
6 efits under section 226(a) of such Act.”.

7 (b) EFFECTIVE DATE.—The amendments made by
8 this subsection shall apply to taxable years beginning after
9 December 31, 2020.

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