

117TH CONGRESS  
1ST SESSION

# H. R. 295

To waive high deductible health plan requirements for health savings accounts.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 13, 2021

Mr. BUDD (for himself, Mr. ROY, Mr. TAYLOR, Mr. POSEY, Mr. VAN DREW, Mr. GAETZ, Mr. WEBER of Texas, Mr. CLINE, Mr. BISHOP of North Carolina, Mr. KELLER, Mr. CURTIS, Mr. STEWART, Mr. WILLIAMS of Texas, Mr. MOONEY, Mr. HARRIS, Mr. COLE, Mr. GOODEN of Texas, Mr. GOHMERT, and Mr. BABIN) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To waive high deductible health plan requirements for 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 “Pandemic Healthcare  
5 Access Act”.

### 6 **SEC. 2. ACCESS TO HEALTH SAVINGS ACCOUNTS.**

7 (a) IN GENERAL.—For purposes of section 223 of the  
8 Internal Revenue Code of 1986, notwithstanding sub-  
9 section (c)(1) thereof, during the coronavirus emergency

1 period, any individual who is covered by any health plan,  
2 including a health plan which is not a high deductible  
3 health plan, shall be treated as an eligible individual.

4 (b) CONTRIBUTION DEADLINE.—An individual who  
5 is treated as an eligible individual for purposes of section  
6 223 of the Internal Revenue Code of 1986 solely by reason  
7 of subsection (a) may make contributions to the health  
8 savings account (as defined in section 223(d) of such  
9 Code) of such individual up to the due date for the return  
10 of Federal income tax for the taxable year which includes  
11 the last day of the coronavirus emergency period.

12 (c) CORONAVIRUS EMERGENCY PERIOD.—For pur-  
13 poses of this section, the coronavirus emergency period is  
14 the period beginning on March 13, 2020, and ending on  
15 the later of—

16 (1) the last day on which the declaration of  
17 emergency involving Federal primary responsibility  
18 determined to exist by the President under section  
19 501(b) of the Robert T. Stafford Disaster Relief and  
20 Emergency Assistance Act (42 U.S.C. 5191(b)) with  
21 respect to the Coronavirus Disease 2019 (COVID–  
22 19) is in effect; or

23 (2) the last day on which the declaration of na-  
24 tional emergency declared by the President under  
25 the National Emergencies Act (50 U.S.C. 1601 et

- 1 seq.) with respect to the Coronavirus Disease 2019
- 2 (COVID–19) is in effect.

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