

117TH CONGRESS
2D SESSION

H. R. 7487

To amend the Internal Revenue Code of 1986 to clarify that individuals who have access to certain healthcare services through a worksite health clinic are eligible to make pre-tax contributions to a health savings account.

IN THE HOUSE OF REPRESENTATIVES

APRIL 7, 2022

Ms. SEWELL (for herself, Mr. WENSTRUP, Mr. BLUMENAUER, and Mr. KELLY of Pennsylvania) 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 clarify that individuals who have access to certain healthcare services through a worksite health clinic are eligible to make pre-tax contributions to a health savings account.

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 “Employee Access to
5 Worksite Health Services Act”.

1 **SEC. 2. WORKSITE HEALTH CLINICS.**

2 (a) IN GENERAL.—Paragraph (1) of section 223(c)
 3 of the Internal Revenue Code of 1986 is amended by add-
 4 ing at the end the following new subparagraph:

5 “(E) SPECIAL RULE FOR QUALIFIED
 6 ITEMS AND SERVICES.—

7 “(i) IN GENERAL.—For purposes of
 8 subparagraph (A)(ii), an individual shall
 9 not be treated as covered under a health
 10 plan merely because the individual is eligi-
 11 ble to receive, or receives, qualified items
 12 and services at a healthcare facility located
 13 at a facility—

14 “(I) owned or leased by the em-
 15 ployer of the individual (or of the indi-
 16 vidual’s beneficiaries), or

17 “(II) operated primarily for the
 18 benefit of such employer’s employees.

19 “(ii) QUALIFIED ITEMS AND SERVICES
 20 DEFINED.—For purposes of this subpara-
 21 graph, the term ‘qualified items and serv-
 22 ices’ means the following:

23 “(I) Primary care items and
 24 services including physical examina-
 25 tion.

1 “(II) Immunizations, including
2 injections of antigens provided by em-
3 ployees.

4 “(III) Drugs, biologicals, and
5 pharmacy services.

6 “(IV) Treatment for injuries oc-
7 ccurring in the course of employment.

8 “(V) Tests for conditions or in-
9 fectionous diseases.

10 “(VI) Preventive care for chronic
11 conditions (as defined in clause (iv)).

12 “(VII) Drug testing.

13 “(VIII) Hearing, vision, or dental
14 screenings and related services.

15 “(IX) Mental and behavioral
16 health services.

17 “(X) Other similar items and
18 services that do not provide signifi-
19 cant benefits in the nature of medical
20 care.

21 “(iii) AGGREGATION.—For purposes
22 of clause (i), all persons treated as a single
23 employer under subsection (b), (c), (m), or
24 (o) of section 414 shall be treated as a sin-
25 gle employer.

1 “(iv) PREVENTIVE CARE FOR CHRON-
2 IC CONDITIONS.—For purposes of this sub-
3 paragraph, the term ‘preventive care for
4 chronic conditions’ means any item or
5 service specified in the Appendix of Inter-
6 nal Revenue Service Notice 2019–45 which
7 is prescribed to treat an individual diag-
8 nosed with the associated chronic condition
9 specified in such Appendix for the purpose
10 of preventing the exacerbation of such
11 chronic condition or the development of a
12 secondary condition, including any amend-
13 ment, addition, removal, or other modifica-
14 tion made by the Secretary to the items or
15 services specified in such Appendix subse-
16 quent to the date of enactment of this sub-
17 paragraph.”.

18 (b) EFFECTIVE DATE.—The amendment made by
19 this section shall apply to months in taxable years begin-
20 ning after the date of enactment of this Act.

○