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(Original Signature of Member)

115TH CONGRESS
2D SESSION

H. R. 6309

To amend the Internal Revenue Code of 1986 to allow individuals entitled to Medicare Part A by reason of being over age 65 to contribute to health savings accounts.

IN THE HOUSE OF REPRESENTATIVES

Mr. PAULSEN introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to allow individuals entitled to Medicare Part A by reason of being over age 65 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. INDIVIDUALS OVER AGE 65 ENTITLED TO PART**
4 **A OF MEDICARE ALLOWED TO CONTRIBUTE**
5 **TO HEALTH SAVINGS ACCOUNTS.**

6 (a) IN GENERAL.—Section 223(c)(1)(B) of the Inter-
7 nal Revenue Code of 1986 is amended by striking “and”
8 at the end of clause (ii), by striking the period at the end

1 of clause (iii) and inserting “, and”, and by adding at the
2 end the following new clause:

3 “(iv) entitlement to hospital insurance
4 benefits under part A of title XVIII of the
5 Social Security Act by reason of section
6 226(a) of such Act.”.

7 (b) CONFORMING AMENDMENT.—Section 223(b)(7)
8 of such Code is amended by inserting “(other than an enti-
9 tlement to benefits described in subsection (c)(1)(B)(iv))”
10 after “Social Security Act”.

11 (c) EFFECTIVE DATE.—The amendments made by
12 this subsection shall apply to months beginning after De-
13 cember 31, 2018, in taxable years ending after such date.