

118TH CONGRESS
1ST SESSION

H. R. 5690

To amend the Internal Revenue Code of 1986 to allow for certain distributions from a health savings account for medical expenses incurred during the 60-day period before the account was established.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 26, 2023

Mr. MOORE of Utah 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 for certain distributions from a health savings account for medical expenses incurred during the 60-day period before the account was established.

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 “Advancing Health Sav-
5 ings Act of 2023”.

1 **SEC. 2. SPECIAL RULE FOR CERTAIN MEDICAL EXPENSES**
2 **INCURRED BEFORE ESTABLISHMENT OF**
3 **HEALTH SAVINGS ACCOUNT.**

4 (a) IN GENERAL.—Section 223(d)(2) of the Internal
5 Revenue Code of 1986 is amended by adding at the end
6 the following new subparagraph:

7 “(E) TREATMENT OF CERTAIN MEDICAL
8 EXPENSES INCURRED BEFORE ESTABLISHMENT
9 OF ACCOUNT.—If a health savings account is
10 established during the 60-day period beginning
11 on the date that coverage of the account bene-
12 ficiary under a high deductible health plan be-
13 gins, then, solely for purposes of determining
14 whether an amount paid is used for a qualified
15 medical expense, such account shall be treated
16 as having been established on the date that
17 such coverage begins.”.

18 (b) EFFECTIVE DATE.—The amendment made by
19 this section shall apply with respect to coverage beginning
20 after December 31, 2023.

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