



(Original Signature of Member)

118TH CONGRESS
1ST SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to allow contributions to a health savings account when a spouse has a health flexible spending account.

IN THE HOUSE OF REPRESENTATIVES

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

A BILL

To amend the Internal Revenue Code of 1986 to allow contributions to a health savings account when a spouse has a health flexible spending 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 “Health Savings for
5 Families Act of 2023”.

1 **SECTION 2. CONTRIBUTIONS PERMITTED IF SPOUSE HAS**
2 **HEALTH FLEXIBLE SPENDING ACCOUNT.**

3 (a) CONTRIBUTIONS PERMITTED IF SPOUSE HAS A
4 HEALTH FLEXIBLE SPENDING ACCOUNT.—Section
5 223(c)(1)(B) of the Internal Revenue Code of 1986 is
6 amended by striking “and” at the end of clause (ii), by
7 striking the period at the end of clause (iii) and inserting
8 “, and”, and by inserting after clause (iii) the following
9 new clause:

10 “(iv) coverage under a health flexible
11 spending arrangement of the spouse of the
12 individual for any plan year of such ar-
13 rangement if the aggregate reimburse-
14 ments under such arrangement for such
15 year do not exceed the aggregate expenses
16 which would be eligible for reimbursement
17 under such arrangement if such expenses
18 were determined without regard to any ex-
19 penses paid or incurred with respect to
20 such individual.”.

21 (b) EFFECTIVE DATE.—The amendment made by
22 this section shall apply to plan years beginning after De-
23 cember 31, 2023.