

114TH CONGRESS
2D SESSION

H. R. 4832

To amend the Internal Revenue Code of 1986 to exclude certain health arrangements from the excise tax on employer-sponsored health coverage.

IN THE HOUSE OF REPRESENTATIVES

MARCH 22, 2016

Mr. BOUSTANY (for himself and Mr. BERA) 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 exclude certain health arrangements from the excise tax on employer-sponsored health coverage.

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 Protec-
5 tion Act”.

6 **SEC. 2. EXCLUSION OF CERTAIN HEALTH ARRANGEMENTS**
7 **FROM EMPLOYER-SPONSORED EXCISE TAX.**

8 (a) IN GENERAL.—Subparagraph (B) of section
9 4980I(d)(1) of the Internal Revenue Code of 1986 is
10 amended by striking the period at the end of clause (iii)

1 and inserting “, or” and by adding at the end the following
2 new clause:

3 “(iv) any amounts contributed to an
4 Archer MSA under section 106(b), a
5 health savings account under section
6 106(d), or a health flexible spending ar-
7 rangement—

8 “(I) by an employee, or

9 “(II) by an employer through sal-
10 ary reduction contributions.”.

11 (b) CONFORMING AMENDMENTS.—

12 (1) Section 4980I(d)(2)(B) of the Internal Rev-
13 enue Code of 1986 is amended by striking “shall be
14 equal to the sum of” and all that follows and insert-
15 ing “shall be equal to the amount determined under
16 subparagraph (A) with respect to any reimburse-
17 ment under the arrangement in excess of any em-
18 ployer contributions under any salary reduction elec-
19 tion under the arrangement.”.

20 (2) Section 4980I(d)(2)(C) of such Code is
21 amended by inserting “(determined without regard
22 to any employer contributions under any salary re-
23 duction election under the arrangement)” before the
24 period at the end.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2019.

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