

Union Calendar No.

118TH CONGRESS
1ST SESSION

H. R. 3800

[Report No. 118-]

To codify Internal Revenue Service guidance relating to treatment of certain services and items for chronic conditions as meeting the preventive care deductible safe harbor for purposes of high deductible health plans in connection with health savings accounts.

IN THE HOUSE OF REPRESENTATIVES

JUNE 5, 2023

Mr. WENSTRUP (for himself and Mr. BLUMENAUER) introduced the following bill; which was referred to the Committee on Ways and Means

JUNE --, 2023

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italie*]

[For text of introduced bill, see copy of bill as introduced on June 5, 2023]

A BILL

To codify Internal Revenue Service guidance relating to treatment of certain services and items for chronic conditions as meeting the preventive care deductible safe harbor for purposes of high deductible health plans in connection with 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. SHORT TITLE.**

4 *This Act may be cited as the “Chronic Disease Flexible*
5 *Coverage Act”.*

6 **SEC. 2. SERVICES AND ITEMS FOR CHRONIC CONDITIONS**

7 **TREATED AS PREVENTIVE CARE.**

8 *(a) IN GENERAL.—The additional preventive care*
9 *services and items for chronic conditions that may be treat-*
10 *ed as preventive care for purposes of section 223(c)(2)(C)*
11 *of the Internal Revenue Code of 1986 as set forth in IRS*
12 *Notice 2019-45 shall have the same force and effect as if*
13 *included in the enactment of this Act.*

14 *(b) NO INFERENCE.—To the extent not inconsistent*
15 *with this section, no inference shall be made from subsection*
16 *(a) with respect to such other rules or guidance as the Sec-*
17 *retary has provided, or may provide, with respect to preven-*
18 *tive services for purposes of section 223(c)(2)(C) of such*
19 *Code.*