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(Original Signature of Member)

116TH CONGRESS
1ST SESSION

H. R.

To amend the Internal Revenue Code of 1986 to allow individuals only enrolled in Medicare Part A to contribute to health savings accounts.

IN THE HOUSE OF REPRESENTATIVES

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

A BILL

To amend the Internal Revenue Code of 1986 to allow individuals only enrolled in Medicare Part A 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. SHORT TITLE.**

4 This Act may be cited as the “Stop Penalizing Work-
5 ing Seniors Act”.

1 **SECTION 2. INDIVIDUALS OVER AGE 65 ENROLLED ONLY IN**
2 **MEDICARE PART A ALLOWED TO CON-**
3 **TRIBUTE TO HEALTH SAVINGS ACCOUNTS.**

4 (a) **IN GENERAL.**—Section 223(b)(7) of the Internal
5 Revenue Code of 1986 is amended by adding at the end
6 the following: “This paragraph shall not apply to any indi-
7 vidual during any period for which the individual’s only
8 entitlement to such benefits is an entitlement to hospital
9 insurance benefits under part A of title XVIII of such Act
10 pursuant to an enrollment for such hospital insurance ben-
11 efits under section 226(a) of such Act.”.

12 (b) **EFFECTIVE DATE.**—The amendments made by
13 this subsection shall apply to taxable years beginning after
14 December 31, 2018.