To amend the Internal Revenue Code of 1986 to prohibit treatment of certain distributions and reimbursements for certain abortions as qualified medical expenses.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 21, 2022

Mr. MOONEY (for himself, Mr. DUNCAN, Mr. GIBBS, Mr. KELLY of Pennsylvania, Mr. BILIRAKIS, Mr. BUDD, Mr. CARTER of Georgia, Mrs. MILLER of Illinois, Mr. TIMMONS, Mr. WILLIAMS of Texas, Mr. MCKINLEY, Mrs. BOEBERT, Mr. LAMBORN, Mrs. MILLER-MEEKS, Mr. RODNEY DAVIS of Illinois, Mr. BOST, Mr. NORMAN, Mr. WALTZ, Mr. MAN, Mr. BACON, Mr. PALMER, Mr. JORDAN, Mr. HICE of Georgia, Mr. MULLIN, Mr. Luetkemeyer, Mr. CLINE, Mr. ROSE, Mr. ROSENDALE, Mr. MAST, and Mr. WEBER of Texas) 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 prohibit treatment of certain distributions and reimbursements for certain abortions as qualified medical expenses.

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 “Protecting Life in

5 Health Savings Accounts Act”.

117TH CONGRESS 2D SESSION H. R. 6471
SEC. 2. DISTRIBUTIONS FOR CERTAIN ABORTIONS NOT QUALIFIED.

(a) HSAs.—

(1) IN GENERAL.—Subparagraph (A) of section 223(d)(2) of the Internal Revenue Code of 1986 is amended by adding at the end the following: “Such term shall not include any amount paid for an abortion (other than an excluded abortion).”.

(2) EXCLUDED ABORTION.—Section 223(d)(2) of such Code is amended by adding at the end the following new subparagraph:

“(E) EXCLUDED ABORTION.—For purposes of this paragraph, the term ‘excluded abortion’ means any abortion—

“(i) with respect to a pregnancy that is the result of an act of rape or incest, or

“(ii) with respect to which the woman suffers from a physical disorder, physical injury, or physical illness, including a life-endangering physical condition caused by or arising from the pregnancy itself, that would, as certified by a physician, place the woman in danger of death unless the abortion is performed.”.

(b) ARCHER MSAs.—Subparagraph (A) of section 220(d)(2) of the Internal Revenue Code of 1986 is amend-
ed by adding at the end the following: “Such term shall not include any amount paid for an abortion (other than an excluded abortion (as defined in section 223(d)(2)(E))).”.

(c) **Health Flexible Spending Arrangements and Health Reimbursement Arrangements.**—Section 106 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(h) **Prohibition on Reimbursements for Abortions.**—For purposes of this section and section 105, reimbursement for expenses incurred for an abortion (other than an excluded abortion (as defined in section 223(d)(2)(E))) shall not be treated as a reimbursement for medical expenses.”.

(d) **Retiree Health Accounts.**—Section 401(h) of the Internal Revenue Code of 1986 is amended by inserting “(other than an expense for an abortion (other than an excluded abortion (as defined in section 223(d)(2)(E)))” after “sickness, accident, hospitalization, and medical expenses” in the matter preceding paragraph (1).

(e) **Effective Dates.**—

(1) **In General.**—Except as provided in paragraph (2), the amendments made by this section
shall apply to amounts paid with respect to taxable years beginning after December 31, 2022.

(2) REIMBURSEMENTS.—The amendment made by subsection (c) shall apply to expenses incurred with respect to taxable years beginning after December 31, 2022.