

Publications

HSA Provisions in the Tax Relief and Health Care Act of 2006

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SERVICES

On December 20, 2006 President Bush signed into law the Tax Relief and Health Care Act of 2006 (H.R. 6111) (the Act), which was approved by the House of Representatives on December 8, 2006 and by the Senate on December 9, 2006. The Act includes several significant Health Savings Account (HSA) provisions, such as increases to the HSA contribution limits and administrative simplifications. The HSA provisions were a late and largely unanticipated addition to the Act, which is primarily aimed at extending expiring tax provisions and making certain other changes to the tax, trade and Medicare laws. The HSA provisions are the same as those that appeared in H.R. 6134, an HSA bill that was approved by the Ways and Means Committee on September 27, 2006.

The inclusion of the HSA provisions in H.R. 6111 is particularly significant because H.R. 6111 was one of the final acts of the 109th Congress. Because Democrats will control the House and Senate in the next Congress, it is unlikely that any other legislation to expand HSAs will be enacted anytime soon.

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