

**AMENDMENT TO H.R. 1319, THE AMERICAN
RESCUE PLAN ACT OF 2021
OFFERED BY MR. BUDD OF NORTH CAROLINA**

At the end of subtitle G of title IX, add the following:

1 SEC. 9674. ACCESS TO HEALTH SAVINGS ACCOUNTS.

2 (a) IN GENERAL.—For purposes of section 223 of the
3 Internal Revenue Code of 1986, notwithstanding sub-
4 section (c)(1) thereof, during the coronavirus emergency
5 period, any individual who is covered by any health plan,
6 including a health plan which is not a high deductible
7 health plan, shall be treated as an eligible individual.

8 (b) CONTRIBUTION DEADLINE.—An individual who
9 is treated as an eligible individual for purposes of section
10 223 of the Internal Revenue Code of 1986 solely by reason
11 of subsection (a) may make contributions to the health
12 savings account (as defined in section 223(d) of such
13 Code) of such individual up to the due date for the return
14 of Federal income tax for the taxable year which includes
15 the last day of the coronavirus emergency period.

16 (c) CORONAVIRUS EMERGENCY PERIOD.—For pur-
17 poses of this section, the coronavirus emergency period is

1 the period beginning on March 13, 2020, and ending on
2 the later of—

3 (1) the last day on which the declaration of
4 emergency involving Federal primary responsibility
5 determined to exist by the President under section
6 501(b) of the Robert T. Stafford Disaster Relief and
7 Emergency Assistance Act (42 U.S.C. 5191(b)) with
8 respect to the Coronavirus Disease 2019 (COVID–
9 19) is in effect, or

10 (2) the last day on which the declaration of na-
11 tional emergency declared by the President under
12 the National Emergencies Act (50 U.S.C. 1601 et
13 seq.) with respect to the Coronavirus Disease 2019
14 (COVID–19) is in effect.

