

119TH CONGRESS
1ST SESSION

H. R. 138

To amend the Internal Revenue Code of 1986 to allow expenses for parents to be taken into account as medical expenses, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 3, 2025

Mr. BUCHANAN (for himself and Mr. THOMPSON of California) 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 allow expenses for parents to be taken into account as medical expenses, and for other purposes.

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 “Lowering Costs for
5 Caregivers Act of 2025”.

6 **SEC. 2. HEALTH SAVINGS ACCOUNTS.**

7 (a) IN GENERAL.—Subparagraph (A) of section
8 223(d)(2) of the Internal Revenue Code of 1986 is amend-
9 ed by inserting “, any parent of either such individual or
10 such spouse” after “the spouse of such individual”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to amounts paid after December
3 31, 2024.

4 **SEC. 3. FLEXIBLE SPENDING AND HEALTH REIMBURSE-**
5 **MENT ARRANGEMENTS.**

6 (a) IN GENERAL.—Subsection (b) of section 105 of
7 the Internal Revenue Code of 1986 is amended by adding
8 at the end the following: “A health flexible spending ar-
9 rangement or health reimbursement arrangement shall not
10 fail to be treated as meeting the requirements of this sub-
11 section or section 106, and no amount shall be included
12 in gross income of the taxpayer, solely because, under the
13 arrangement, the taxpayer may use amounts contributed
14 to such arrangement for medical care (as defined in sec-
15 tion 213(d), without regard to paragraph (1)(D) thereof)
16 for a parent of the taxpayer or of the spouse of the tax-
17 payer.”.

18 (b) EFFECTIVE DATE.—The amendment made by
19 this section shall apply to expenses incurred after Decem-
20 ber 31, 2024.

21 **SEC. 4. ARCHER MSAS.**

22 (a) IN GENERAL.—Subparagraph (A) of section
23 220(d)(2) of the Internal Revenue Code of 1986 is amend-
24 ed by inserting “, any parent of either such individual or
25 such spouse” after “the spouse of such individual”.

1 (b) **EFFECTIVE DATE.**—The amendment made by
2 this section shall apply to amounts paid after December
3 31, 2024.

○