

**SENATE . . . . . No. 1047**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Nine**  
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An Act relative to health reimbursement accounts..

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 SECTION 1. Chapter 32B is hereby amended by inserting after section 19 the following  
2 section: -

3 Section 20: Notwithstanding any other provisions of this chapter, a political subdivision  
4 which transfers its subscribers to the commission under subsection (e) may provide health  
5 reimbursement accounts to reimburse subscribers who incur more than \$1,000 in qualified  
6 medical expenses per calendar year. The health reimbursement accounts shall be subject to  
7 coalition bargaining.

8 SECTION 2. Section 2 of Chapter 32B is hereby amended by inserting after subsection  
9 (j) the following subsection:-

10 (k) "Health Reimbursement Account", a federally-recognized tax-exempt health benefit  
11 program that allows an employer to reimburse qualified medical expenses paid by employees.