

SENATE No. 1047

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

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.