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(Original Signature of Member)

119TH CONGRESS
2D SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to allow additional contributions to a health savings account in the case of the birth or adoption of a child, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

Mr. VAN EPPS introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to allow additional contributions to a health savings account in the case of the birth or adoption of a child, 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 “Savings for Tomor-
5 row’s Opportunities, Raising Kids Act” or the “STORK
6 Act”.

1 **SEC. 2. ADDITIONAL CONTRIBUTIONS TO HEALTH SAVINGS**
2 **ACCOUNT ALLOWED IN CASE OF BIRTH OR**
3 **ADOPTION OF CHILD.**

4 (a) IN GENERAL.—Section 223(b) of the Internal
5 Revenue Code of 1986 is amended by adding at the end
6 the following new paragraph:

7 “(9) ADDITIONAL CONTRIBUTIONS IN CASE OF
8 BIRTH OR ADOPTION OF CHILD.—

9 “(A) IN GENERAL.—For each qualifying
10 child who is born to, placed for adoption with,
11 or adopted by an individual before the close of
12 the taxable year, the limitation which would
13 (but for this paragraph) apply to such indi-
14 vidual under subparagraphs (A) and (B) of
15 paragraph (2) shall be increased by \$2,000.

16 “(B) MARRIED INDIVIDUALS.—In the case
17 of individuals who are married to each other
18 and are eligible individuals for any month dur-
19 ing the taxable year, the amount of increase al-
20 lowed under subparagraph (A) with respect to
21 any qualifying child who is born to, placed for
22 adoption with, or adopted by such individuals
23 before the close of the taxable year shall be di-
24 vided between such individuals in such manner
25 as they may elect, except that the total amount

1 of increases allowed to both individuals with re-
2 spect to any such child shall not exceed \$2,000.

3 “(C) LIMITATION.—This paragraph shall
4 not apply with respect to any qualifying child
5 with respect to whom an individual (or the indi-
6 vidual’s spouse) was allowed an increase under
7 this paragraph for any preceding taxable year.

8 “(D) QUALIFYING CHILD.—For purposes
9 of this paragraph, the term ‘qualifying child’
10 means an individual who has not attained age
11 18 before the close of the taxable year.”.

12 (b) INFLATION ADJUSTMENT.—Section 223(g)(1) of
13 such Code is amended—

14 (1) in the matter preceding subparagraph (A)—

15 (A) by striking “and in the case” and in-
16 serting “in the case”, and

17 (B) by inserting “, and in the case of tax-
18 able years beginning after 2027, (b)(9)” after
19 “(c)(1)(E)(ii)(II)”.

20 (2) in subparagraph (B)—

21 (A) in clause (i), by striking “clauses (ii)
22 and (iii)” and inserting “clauses (ii), (iii), and
23 (iv)”.

24 (B) in clause (ii), by striking “and” at the
25 end,

1 (C) in clause (iii), by striking the period at
2 the end and inserting “, and”, and

3 (D) by inserting after clause (iii) the fol-
4 lowing new clause:

5 “(iv) in the case of each dollar
6 amount in subsection (b)(9), ‘calendar year
7 2026’.”, and

8 (3) by inserting “(b)(9),” after “(b)(2),” in the
9 last sentence.

10 (c) CONFORMING AMENDMENTS.—

11 (1) Section 223(b)(5)(B) of such Code is
12 amended by inserting “or paragraph (9)” after
13 “paragraph (3)”.

14 (2) Section 223(d)(1)(A)(ii) of such Code is
15 amended—

16 (A) in subclause (I), by striking “and” at
17 the end,

18 (B) in subclause (II), by striking the pe-
19 riod at the end and inserting “, and”, and

20 (C) by adding at the end the following new
21 subclause:

22 “(III) any dollar amount allowed
23 pursuant to subsection (b)(9).”.

1 (d) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2026.