

IN THE SENATE

SENATE BILL NO. 1236

BY COMMERCE AND HUMAN RESOURCES COMMITTEE

AN ACT

1 RELATING TO HEALTH SAVINGS ACCOUNTS; AMENDING SECTION 67-5761B, IDAHO CODE,
2 TO REVISE PROVISIONS REGARDING THE STATE CONTRIBUTION TO STATE EMPLOYEE
3 HEALTH SAVINGS ACCOUNTS; AND DECLARING AN EMERGENCY AND PROVIDING AN
4 EFFECTIVE DATE.
5

6 Be It Enacted by the Legislature of the State of Idaho:

7 SECTION 1. That Section 67-5761B, Idaho Code, be, and the same is hereby
8 amended to read as follows:

9 67-5761B. STATE CONTRIBUTION TO STATE EMPLOYEE HEALTH SAVINGS AC-
10 COUNTS. (1) All state officers or employees may, for themselves and their
11 eligible dependents, create and maintain a health savings account and choose
12 a high deductible health plan in accordance with the provisions of this sec-
13 tion.

14 (2) As used in this section:

15 (a) "Employer premium" means the costs to the state of Idaho for a pol-
16 icy of group insurance procured by the department of administration.

17 (b) "Health savings account" means an account at a financial institu-
18 tion that is designed to help individuals save for future health care
19 expenses pursuant to 26 U.S.C. section 223.

20 (c) "High deductible health plan" means a health plan qualifying for
21 use with a health savings account pursuant to 26 U.S.C. section 223, and
22 offered by the department of administration to eligible state officers
23 and employees.

24 (3) State officers or employees who choose a high deductible health
25 plan for themselves and their eligible dependents shall qualify for the
26 deposits provided for in subsection (4) of this section. Such officers or
27 employees shall establish and create a health savings account and provide
28 information concerning such account to their employer.

29 (4) For each pay period, the employer shall deposit no more than the
30 difference between the employer premium for a state of Idaho high deductible
31 health plan and the employer premium of the lowest deductible group health
32 plan offered by the department of administration in the health savings ac-
33 count established and created by an officer or employee enrolled in a state
34 of Idaho high deductible health plan. Deposits made pursuant to this subsec-
35 tion shall not exceed the United States internal revenue service's maximum
36 allowable contribution to a health savings account.

37 (5) Nothing in this section shall prohibit state officers or employees
38 with a health savings account from contributing to such account of their own
39 accord.

40 (6) The department of administration may promulgate rules to implement
41 the provisions of this section.

1 SECTION 2. An emergency existing therefor, which emergency is hereby
2 declared to exist, this act shall be in full force and effect on and after
3 July 1, 2022.