AN ACT

Exempting medical care savings accounts from State personal income tax; and providing for mandated benefits.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Short title.

This act shall be known and may be cited as the Medical Care Savings Account Act.

Section 2. Legislative intent. (2 repealed July 6, 2006, P.L.319, No.67)

Section 3. Treatment of contribution, interest and reimbursements. (3 repealed July 6, 2006, P.L.319, No.67)

Section 4. Mandated benefits.

High deductible plans shall be subject to any provision of law requiring a minimum health insurance benefit or reimbursement. However, nothing shall prohibit or prevent the application of deductibles or copayments for these minimum benefits by the insurer issuing the high deductible plan. Section 5. Effective date.

This act shall take effect January 1, 1997.