

# State of Wisconsin



2023 Assembly Bill 364

Date of enactment:  
Date of publication\*:

## 2023 WISCONSIN ACT

AN ACT *to amend* 71.98 (1) of the statutes; **relating to:** adopting federal tax law changes regarding contributions to a health savings account and telehealth services.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

**SECTION 1m.** 71.98 (1) of the statutes is amended to read:

71.98 (1) HEALTH SAVINGS ACCOUNTS. Sections 106

(d), 220 (f) (5) (A), 223, and 408 (d) (9) of the Internal Revenue Code, all as amended to December 31, 2010, and relating to health savings accounts, except that section 223 (c) of the Internal Revenue Code in effect for federal purposes applies for taxable years beginning after December 31, 2021.

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\* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."