



JOINT COMMITTEE ON TAXATION
September 27, 2023
JCX-44-23

**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT
IN THE NATURE OF A SUBSTITUTE TO H.R. 5687,
THE “HSA MODERNIZATION ACT OF 2023”**

The Chairman’s amendment in the nature of a substitute modifies the effective date in paragraph (b) of section 10 of H.R. 5687, the “HSA Modernization Act of 2023” to replace “subsection” with “section” on page 9, line 13.