



## LOUISIANA DEPARTMENT OF INSURANCE

JAMES J. DONELON  
COMMISSIONER

### BULLETIN 2022-01-R (RESCINDED)

**TO: ALL HEALTH INSURANCE INSURERS AND HEALTH MAINTENANCE ORGANIZATIONS**

**FROM: JAMES J. DONELON, COMMISSIONER OF INSURANCE**

**RE: POTENTIAL UNINTENDED TAX CONSEQUENCES FOR INDIVIDUALS WITH HEALTH SAVINGS ACCOUNTS WHEN USING PHARMACY DISCOUNT CARDS**

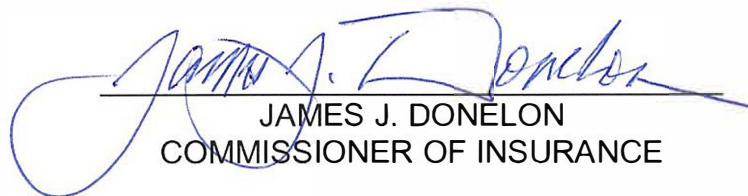
**DATE: OCTOBER 27, 2023**

All health insurance issuers and health maintenance organizations in this state are hereby notified that Bulletin 2022-01, which was originally issued on February 14, 2022, concerning potential unintended tax implications for individuals with health savings accounts when using pharmacy discount cards, is rescinded.

Bulletin 2022-01 was originally issued to inform health insurance issuers and health maintenance organizations offering high-deductible health plans with a health savings account about potential tax implications created by La. R.S. 22:976.1 in conjunction with 26 U.S.C.A. §223 and Internal Revenue Service Notice 2004-50.

To eliminate the potential tax implications, the Louisiana Legislature passed Act 132 of the 2022 Regular Session to amend La. R.S. 22:976.1, aligning the state statute with federal law. As a result, Bulletin 2018-02 is no longer needed.

Baton Rouge, Louisiana, this 27th day of October 2023.

  
JAMES J. DONELON  
COMMISSIONER OF INSURANCE