



## Ohio Revised Code

### Section 3924.61 Medical savings account definitions.

Effective: June 30, 1997

Legislation: House Bill 374 - 122nd General Assembly

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As used in sections 3924.61 to 3924.74 of the Revised Code:

(A) "Account holder" means the natural person who opens a medical savings account or on whose behalf a medical savings account is opened.

(B) "Eligible medical expense" means any expense for a service rendered by a licensed health care provider or a Christian Science practitioner, or for an article, device, or drug prescribed by a licensed health care provider or provided by a Christian Science practitioner, when intended for use in the mitigation, treatment, or prevention of disease; any amount paid for transportation to the location at which such a service is rendered; any amount paid for lodging necessitated by the receipt of care at a nonlocal hospital; or premiums paid for comprehensive sickness and accident insurance, coverage under a health care plan of a health insuring corporation organized under Chapter 1751. of the Revised Code, long-term care insurance as defined in section 3923.41 of the Revised Code, medicare supplemental coverage as defined in section 3923.33 of the Revised Code, or payments made pursuant to cost sharing agreements under comprehensive sickness and accident plans. An "eligible medical expense" does not include expenses otherwise paid or reimbursed, including medical expenses paid or reimbursed under an automobile or motor vehicle insurance policy, a workers' compensation insurance policy or plan, or an employer-sponsored health coverage policy, plan, or contract.

(C) "Dependent" has the same meaning as in section 152 of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended.

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