



# TaxNewsFlash

United States



No. 2022-419  
December 29, 2022

## President signs Consolidated Appropriations Act

President Biden today signed into law H.R. 2617, the “Consolidated Appropriations Act.”

The bill was passed by the Senate on December 22, 2022 (read [TaxNewsFlash](#)), and by the House of Representatives on December 23, 2022 (read [TaxNewsFlash](#)).

The date of enactment of the legislation is thus December 29, 2022, which will determine the effective dates of certain measures.

### **Tax provisions—in general**

The bill includes tax provisions aimed at expanding and increasing retirement savings as well as a provision limiting the tax deduction for charitable contributions of conservation easements in certain situations. It also includes a tax provision relating to health savings accounts and tele-health.

The bill does not include measures to extend various expired and expiring tax preference provisions or to suspend scheduled tax changes provided in the legislation commonly called the “Tax Cuts and Jobs Act.”

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