

112TH CONGRESS
2D SESSION

H. R. 5842

To amend the Internal Revenue Code of 1986 to repeal the amendments made by the Patient Protection and Affordable Care Act which disqualify expenses for over-the-counter drugs under health savings accounts and health flexible spending arrangements.

IN THE HOUSE OF REPRESENTATIVES

MAY 18, 2012

Ms. JENKINS (for herself, Mr. PAULSEN, and Mr. REICHERT) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to repeal the amendments made by the Patient Protection and Affordable Care Act which disqualify expenses for over-the-counter drugs under health savings accounts and health flexible spending arrangements.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Restoring Access to
5 Medication Act”.

1 **SEC. 2. REPEAL OF DISQUALIFICATION OF EXPENSES FOR**
2 **OVER-THE-COUNTER DRUGS UNDER HEALTH**
3 **SAVINGS ACCOUNTS AND HEALTH FLEXIBLE**
4 **SPENDING ARRANGEMENTS.**

5 (a) HSAs.—Subparagraph (A) of section 223(d)(2)
6 of the Internal Revenue Code of 1986 is amended by strik-
7 ing the last sentence.

8 (b) ARCHER MSAs.—Subparagraph (A) of section
9 220(d)(2) of such Code is amended by striking the last
10 sentence.

11 (c) HEALTH FLEXIBLE SPENDING ARRANGEMENTS
12 AND HEALTH REIMBURSEMENT ARRANGEMENTS.—Sec-
13 tion 106 of such Code is amended by striking subsection
14 (f).

15 (d) EFFECTIVE DATE.—The amendments made by
16 this section shall apply to expenses incurred after Decem-
17 ber 31, 2012.

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