

116TH CONGRESS  
2D SESSION

# S. 3972

To provide that the unused balance of a dependent care flexible spending arrangement at the end of plan year 2020 may be rolled over to the following plan year.

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## IN THE SENATE OF THE UNITED STATES

JUNE 17, 2020

Ms. KLOBUCHAR (for herself and Mrs. CAPITO) introduced the following bill;  
which was read twice and referred to the Committee on Finance

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## A BILL

To provide that the unused balance of a dependent care flexible spending arrangement at the end of plan year 2020 may be rolled over to the following plan year.

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 “COVID–19 Dependent  
5 Care Flexible Spending Arrangement Rollover Act of  
6 2020”.

1 **SEC. 2. ROLLOVER OF UNUSED BALANCE OF DEPENDENT**  
2 **CARE FLEXIBLE SPENDING ARRANGEMENTS**  
3 **TO PLAN YEAR 2021.**

4 As soon as practicable after the date of the enactment  
5 of this Act, the Secretary of the Treasury (or the Sec-  
6 retary's delegate) shall issue regulations or other guidance  
7 that permit the unused balance (determined as of the end  
8 of plan year 2020) of any dependent care flexible spending  
9 arrangement to be rolled over to plan year 2021.

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