

Union Calendar No. 364

112TH CONGRESS
2^D SESSION

H. R. 5842

[Report No. 112-516]

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

JUNE 5, 2012

Additional sponsors: Mrs. BLACK, Mrs. BLACKBURN, Mr. JONES, Mr. PAUL, Mr. WALDEN, Mr. BRADY of Texas, Mr. ROSS of Florida, Mr. BENISHEK, Mr. HECK, Mrs. MCMORRIS RODGERS, Mr. LUETKEMEYER, Mr. MILLER of Florida, Mr. BERG, Mr. POMPEO, Mrs. ELLMERS, Mr. BURTON of Indiana, Mr. GOSAR, Mr. POSEY, Mr. DAVIS of Kentucky, and Mr. BILBRAY

JUNE 5, 2012

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italie*]

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”.

6 **SEC. 2. REPEAL OF DISQUALIFICATION OF EXPENSES FOR**
 7 **OVER-THE-COUNTER DRUGS UNDER HEALTH**
 8 **SAVINGS ACCOUNTS AND HEALTH FLEXIBLE**
 9 **SPENDING ARRANGEMENTS.**

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

13 (b) ARCHER MSAs.—Subparagraph (A) of section
 14 220(d)(2) of such Code is amended by striking the last
 15 sentence.

16 (c) HEALTH FLEXIBLE SPENDING ARRANGEMENTS
 17 AND HEALTH REIMBURSEMENT ARRANGEMENTS.—Sec-
 18 tion 106 of such Code is amended by striking subsection
 19 (f).

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

23 **SECTION 1. SHORT TITLE.**

24 *This Act may be cited as the “Restoring Access to*
 25 *Medication Act of 2012”.*

1 **SEC. 2. REPEAL OF DISQUALIFICATION OF EXPENSES FOR**
2 **OVER-THE-COUNTER DRUGS UNDER CERTAIN**
3 **ACCOUNTS AND ARRANGEMENTS.**

4 (a) *HSAs*.—Subparagraph (A) of section 223(d)(2) of
5 the Internal Revenue Code of 1986 is amended by striking
6 the last sentence.

7 (b) *ARCHER MSAs*.—Subparagraph (A) of section
8 220(d)(2) of such Code is amended by striking the last sen-
9 tence.

10 (c) *HEALTH FLEXIBLE SPENDING ARRANGEMENTS*
11 *AND HEALTH REIMBURSEMENT ARRANGEMENTS*.—Section
12 106 of such Code is amended by striking subsection (f).

13 (d) *EFFECTIVE DATE*.—The amendments made by this
14 section shall apply to expenses incurred after December 31,
15 2012.

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112TH CONGRESS
2D Session

H. R. 5842

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A BILL

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