

113TH CONGRESS
1ST SESSION

H. R. 2835

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

JULY 25, 2013

Ms. JENKINS (for herself, Mr. BARROW of Georgia, Mr. MCKINLEY, Mr. GERLACH, Mr. BRADY of Texas, Mr. JOHNSON of Ohio, and Mr. HARRIS) 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 of 2013”.

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)
5 of the Internal Revenue Code of 1986 is amended by strik-
6 ing the last sentence.

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

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

14 (d) EFFECTIVE DATE.—The amendments made by
15 this section shall apply to expenses incurred after Decem-
16 ber 31, 2013.

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