

114TH CONGRESS  
1ST SESSION

# S. 709

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.

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## IN THE SENATE OF THE UNITED STATES

MARCH 11, 2015

Mr. ROBERTS (for himself, Ms. HEITKAMP, Mr. HATCH, Mr. BURR, Mr. RUBIO, Ms. COLLINS, Mr. HELLER, Mr. ISAKSON, Mr. FLAKE, and Mr. KING) introduced the following bill; which was read twice and referred to the Committee on Finance

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## 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 2015”.

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

4 (a) HSAs.—Section 223(d)(2)(A) of the Internal  
5 Revenue Code of 1986 is amended by striking the last sen-  
6 tence.

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

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

13 (d) EFFECTIVE DATE.—The amendments made by  
14 this section shall apply to expenses incurred after Decem-  
15 ber 31, 2014.

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