

115TH CONGRESS
1ST SESSION

H. R. 4618

To amend the Internal Revenue Code of 1986 to provide for a temporary moratorium on certain taxes affecting purchases of prescription medication.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 12, 2017

Ms. JENKINS of Kansas 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 provide for a temporary moratorium on certain taxes affecting purchases of prescription medication.

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. TEMPORARY MORATORIUM ON TAX ON OVER-**
4 **THE-COUNTER MEDICATIONS.**

5 (a) HSAs.—Subparagraph (A) of section 223(d)(2)
6 of the Internal Revenue Code of 1986 is amended by strik-
7 ing “only if such” and all that follows and by inserting
8 “only if—

9 “(i) such medicine or drug is a pre-
10 scribed drug (determined without regard to

1 whether such drug is available without a
2 prescription) or is insulin, or

3 “(ii) such amount is paid during the
4 period beginning on January 1, 2018, and
5 ending on December 31, 2019.”.

6 (b) ARCHER MSAS.—Subparagraph (A) of section
7 220(d)(2) of the Internal Revenue Code of 1986 is amend-
8 ed by striking “only if such” and all that follows and by
9 and inserting “only if—

10 “(i) such medicine or drug is a pre-
11 scribed drug (determined without regard to
12 whether such drug is available without a
13 prescription) or is insulin, or

14 “(ii) such amount is paid during the
15 period beginning on January 1, 2018, and
16 ending on December 31, 2019.”.

17 (c) HEALTH FLEXIBLE SPENDING ARRANGEMENTS
18 AND HEALTH REIMBURSEMENT ARRANGEMENTS.—Sub-
19 section (f) of section 106 of the Internal Revenue Code
20 of 1986 is amended by striking “only if such” and all that
21 follows and by and inserting “only if—

22 “(1) such medicine or drug is a prescribed drug
23 (determined without regard to whether such drug is
24 available without a prescription) or is insulin, or

1 “(2) such expense is incurred during the period
2 beginning on January 1, 2018, and ending on De-
3 cember 31, 2019.”.

4 (d) EFFECTIVE DATES.—

5 (1) DISTRIBUTIONS FROM SAVINGS AC-
6 COUNTS.—The amendments made by subsections (a)
7 and (b) shall apply to amounts paid after December
8 31, 2017.

9 (2) REIMBURSEMENTS.—The amendment made
10 by subsection (c) shall apply to expenses incurred
11 after December 31, 2017.

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