

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.

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

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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