

114TH CONGRESS  
1ST SESSION

# H. R. 1270

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 HOUSE OF REPRESENTATIVES

MARCH 4, 2015

Ms. JENKINS of Kansas (for herself and Mr. KIND) introduced the following bill; which was referred to the Committee on Ways and Means

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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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