

Union Calendar No. 234

114TH CONGRESS
1ST SESSION

H. R. 1270

[Report No. 114-308]

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

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

OCTOBER 23, 2015

Additional sponsors: Mr. MURPHY of Florida, Mr. DEFazio, Mr. MILLER of Florida, Mr. POMPEO, Mr. LONG, Mr. SALMON, Mr. HUIZENGA of Michigan, Mr. ROYCE, Mr. DESJARLAIS, Mr. JOLLY, Mr. ROE of Tennessee, Mr. GRAVES of Missouri, Mr. JONES, Mr. ROTHFUS, Mr. FLORES, Mr. KELLY of Pennsylvania, Mr. RENACCI, Mr. HECK of Nevada, Mr. BURGESS, Mrs. BLACK, Mr. BRADY of Texas, Mr. POSEY, Mr. MCKINLEY, Mr. BOUSTANY, Mr. LATA, Mr. ROSKAM, Mr. JOHNSON of Ohio, Mr. BRAT, Mr. TURNER, Mr. BISHOP of Michigan, Mrs. MIMI WALTERS of California, Ms. SINEMA, Mr. COSTELLO of Pennsylvania, Mr. HILL, Mr. SESSIONS, Ms. MCSALLY, Mr. GUTHRIE, and Mr. BABIN

OCTOBER 23, 2015

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italie*]

[For text of introduced bill, see copy of bill as introduced on March 4, 2015]

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”.*

6 **SEC. 2. REPEAL OF DISQUALIFICATION OF EXPENSES FOR**
7 **OVER-THE-COUNTER DRUGS UNDER CERTAIN**
8 **ACCOUNTS AND ARRANGEMENTS.**

9 (a) *HSA*S.—*Section 223(d)(2)(A) of the Internal Rev-*
10 *enue Code of 1986 is amended by striking the last sentence.*

11 (b) *ARCHER* *MSA*S.—*Section 220(d)(2)(A) of such*
12 *Code is amended by striking the last sentence.*

13 (c) *HEALTH FLEXIBLE SPENDING ARRANGEMENTS*
14 *AND HEALTH REIMBURSEMENT ARRANGEMENTS.*—*Section*
15 *106 of such Code is amended by striking subsection (f).*

16 (d) *EFFECTIVE DATE.*—*The amendments made by this*
17 *section shall apply to expenses incurred after December 31,*
18 *2015.*

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