

114TH CONGRESS
1ST SESSION

H. R. 1547

To amend the Internal Revenue Code of 1986 to repeal certain limitations on health care benefits enacted as part of the Patient Protection and Affordable Care Act.

IN THE HOUSE OF REPRESENTATIVES

MARCH 23, 2015

Mr. PAULSEN (for himself, Mrs. MIMI WALTERS of California, Mr. JONES, Mrs. BLACKBURN, Mr. WOMACK, Mr. HARPER, Mr. LAMBORN, Mr. GOSAR, Mr. JOYCE, Mr. SESSIONS, Mr. YODER, and Mr. ROE of Tennessee) 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 repeal certain limitations on health care benefits enacted as part of the Patient Protection and Affordable Care Act.

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 “Family Health Care
5 Flexibility Act”.

1 **SEC. 2. REPEAL OF DISTRIBUTIONS FOR MEDICINE QUALI-**
2 **FIED ONLY IF FOR PRESCRIBED DRUG OR IN-**
3 **SULIN.**

4 (a) HSAs.—Subparagraph (A) of section 223(d)(2)
5 of the Internal Revenue Code of 1986 is amended by strik-
6 ing the last sentence.

7 (b) ARCHER MSAs.—Subparagraph (A) of section
8 220(d)(2) of the Internal Revenue Code of 1986 is amend-
9 ed by striking the last sentence.

10 (c) HEALTH FLEXIBLE SPENDING ARRANGEMENTS
11 AND HEALTH REIMBURSEMENT ARRANGEMENTS.—Sec-
12 tion 106 of the Internal Revenue Code of 1986 is amended
13 by striking subsection (f).

14 (d) EFFECTIVE DATES.—

15 (1) DISTRIBUTIONS FROM SAVINGS AC-
16 COUNTS.—The amendments made by subsections (a)
17 and (b) shall apply to amounts paid with respect to
18 taxable years beginning after December 31, 2015.

19 (2) REIMBURSEMENTS.—The amendment made
20 by subsection (c) shall apply to expenses incurred
21 with respect to taxable years beginning after Decem-
22 ber 31, 2015.

1 **SEC. 3. REPEAL OF LIMITATION ON HEALTH FLEXIBLE**
2 **SPENDING ARRANGEMENTS UNDER CAFE-**
3 **TERIA PLANS.**

4 (a) IN GENERAL.—Section 125 of the Internal Rev-
5 enue Code of 1986 is amended—

6 (1) by striking subsection (i), and

7 (2) by redesignating subsections (j), (k), and (l)
8 as subsections (i), (j), and (k), respectively.

9 (b) EFFECTIVE DATE.—The amendments made by
10 this section shall apply to taxable years beginning after
11 December 31, 2015.

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