

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.

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

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.

○