

112TH CONGRESS
1ST SESSION

H. R. 450

To repeal limitations imposed by the Patient Protection and Affordable Care Act on health-related tax benefits under the Internal Revenue Code of 1986 and to treat high deductible health plans as qualified health plans under such Act.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 26, 2011

Mr. REICHERT (for himself and Mrs. MYRICK) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Energy and Commerce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To repeal limitations imposed by the Patient Protection and Affordable Care Act on health-related tax benefits under the Internal Revenue Code of 1986 and to treat high deductible health plans as qualified health plans under such 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 “Restoring Assistance
5 for Families’ and Seniors’ Health Expenses Act of 2011”.

1 **SEC. 2. REPEAL OF PPACA LIMITATION ON ITEMIZED DE-**
2 **DUCTION FOR MEDICAL EXPENSES.**

3 Section 9013 of the Patient Protection and Afford-
4 able Care Act, and the amendments made by such section,
5 are hereby repealed. The Internal Revenue Code of 1986
6 shall be applied and administered as if such section and
7 amendments had never been enacted.

8 **SEC. 3. REPEAL OF PPACA LIMITATIONS ON CERTAIN MED-**
9 **ICAL AND HEALTH-RELATED ACCOUNTS.**

10 (a) REPEAL OF LIMITATION ON DISTRIBUTIONS
11 FROM CERTAIN MEDICAL AND HEALTH-RELATED AC-
12 COUNTS FOR MEDICINE OTHER THAN PRESCRIBED
13 DRUGS OR INSULIN.—Section 9003 of the Patient Protec-
14 tion and Affordable Care Act, and the amendments made
15 by such section, are hereby repealed. The Internal Rev-
16 enue Code of 1986 shall be applied and administered as
17 if such section and amendments had never been enacted.

18 (b) REPEAL OF INCREASE IN ADDITIONAL TAX ON
19 DISTRIBUTIONS FROM HSAS AND ARCHER MSAS NOT
20 USED FOR QUALIFIED MEDICAL EXPENSES.—Section
21 9004 of the Patient Protection and Affordable Care Act,
22 and the amendments made by such section, are hereby re-
23 pealed. The Internal Revenue Code of 1986 shall be ap-
24 plied and administered as if such section and amendments
25 had never been enacted.

1 (c) REPEAL OF LIMITATION ON HEALTH FLEXIBLE
 2 SPENDING ARRANGEMENTS UNDER CAFETERIA
 3 PLANS.—Sections 9005 and 10902 of the Patient Protec-
 4 tion and Affordable Care Act, and section 1403 of the
 5 Health Care and Education Reconciliation Act of 2010,
 6 and the amendments made by such sections, are hereby
 7 repealed. The Internal Revenue Code of 1986 shall be ap-
 8 plied and administered as if such sections and amend-
 9 ments had never been enacted.

10 (d) EFFECTIVE DATE.—The amendments made by
 11 this section shall take effect on the date of the enactment
 12 of this Act.

13 **SEC. 4. TREATMENT OF HIGH DEDUCTIBLE HEALTH PLAN**
 14 **AS QUALIFIED HEALTH PLAN UNDER PPACA.**

15 (a) IN GENERAL.—Subsection (a) of section 1301 of
 16 the Patient Protection and Affordable Care Act is amend-
 17 ed by adding at the end the following new paragraph:

18 “(5) INCLUSION OF HSA HIGH DEDUCTIBLE
 19 HEALTH PLANS.—Any reference in this title to a
 20 qualified health plan shall be deemed to include a
 21 high deductible health plan (as defined in section
 22 223(c)(2) of the Internal Revenue Code of 1986).”.

23 (b) EFFECTIVE DATE.—The amendment made by
 24 subsection (a) shall take effect as if included in the provi-

1 sions of section 1301 of the Patient Protection and Afford-
2 able Care Act.

