

114TH CONGRESS
1ST SESSION

S. 836

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

IN THE SENATE OF THE UNITED STATES

MARCH 23, 2015

Mr. BARRASSO (for himself, Ms. AYOTTE, Mr. BURR, Mr. CRAPO, Mr. ISAKSON, Mr. RISCH, Mr. ROBERTS, and Mr. WICKER) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to repeal certain limitations on health care benefits enacted by 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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