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.
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.
Be it enacted by the Senate and House of Representa-
tives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Restoring Access to
Medication Act of 2015”.

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

(a) HSAs.—Section 223(d)(2)(A) of the Internal Rev-

venue Code of 1986 is amended by striking the last sentence.

(b) Archer MSAs.—Section 220(d)(2)(A) of such

Code is amended by striking the last sentence.

(c) Health Flexible Spending Arrangements

and Health Reimbursement Arrangements.—Section

106 of such Code is amended by striking subsection (f).

(d) Effective Date.—The amendments made by this

section shall apply to expenses incurred after December 31,

2015.
A BILL

[Report No. 114-308]

H. R. 1270

114TH CONGRESS

Union Calendar No. 234

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.

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.