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
MAY 18, 2012
Ms. JENKINS (for herself, Mr. PAULSEN, and Mr. REICHERT) 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.

Be it enacted by the Senate and House of Representatives 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”.

SEC. 2. REPEAL OF DISQUALIFICATION OF EXPENSES FOR
OVER-THE-COUNTER DRUGS UNDER HEALTH
SAVINGS ACCOUNTS AND HEALTH FLEXIBLE
SPENDING ARRANGEMENTS.

(a) HSAs.—Subparagraph (A) of section 223(d)(2) of the Internal Revenue Code of 1986 is amended by striking the last sentence.

(b) Archer MSAs.—Subparagraph (A) of section 220(d)(2) 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, 2012.