AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 5842
OFFERED BY MR. CAMP OF MICHIGAN

Strike all after the enacting clause and insert the following:

SECTION 1. SHORT TITLE.
This Act may be cited as the “Restoring Access to Medication Act of 2012”.

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.