

112<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 5842

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.

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## 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

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## 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.

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 Access to  
5 Medication Act”.

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

5 (a) HSAs.—Subparagraph (A) of section 223(d)(2)  
6 of the Internal Revenue Code of 1986 is amended by strik-  
7 ing the last sentence.

8 (b) ARCHER MSAs.—Subparagraph (A) of section  
9 220(d)(2) of such Code is amended by striking the last  
10 sentence.

11 (c) HEALTH FLEXIBLE SPENDING ARRANGEMENTS  
12 AND HEALTH REIMBURSEMENT ARRANGEMENTS.—Sec-  
13 tion 106 of such Code is amended by striking subsection  
14 (f).

15 (d) EFFECTIVE DATE.—The amendments made by  
16 this section shall apply to expenses incurred after Decem-  
17 ber 31, 2012.

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