

JUNE 17, 2016

RULES COMMITTEE PRINT 114-60
TEXT OF H.R. 1270, RESTORING ACCESS TO
MEDICATION ACT OF 2015

[Showing the texts of H.R. 1270 and H.R. 4723 as reported with modifications, and H.R. 5445 as ordered reported; all by the Committee on Ways and Means.]

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Restoring Access to
3 Medication and Improving Health Savings Act of 2016”.

4 **TITLE I—RESTORING ACCESS TO**
5 **MEDICATION ACT OF 2016**

6 **SEC. 101. SHORT TITLE.**

7 This title may be cited as the “Restoring Access to
8 Medication Act of 2016”.

9 **SEC. 102. REPEAL OF DISQUALIFICATION OF EXPENSES**
10 **FOR OVER-THE-COUNTER DRUGS UNDER**
11 **CERTAIN ACCOUNTS AND ARRANGEMENTS.**

12 (a) HSAs.—Section 223(d)(2)(A) of the Internal
13 Revenue Code of 1986 is amended by striking the last sen-
14 tence.

15 (b) ARCHER MSAs.—Section 220(d)(2)(A) of such
16 Code is amended by striking the last sentence.

1 (c) HEALTH FLEXIBLE SPENDING ARRANGEMENTS
2 AND HEALTH REIMBURSEMENT ARRANGEMENTS.—Sec-
3 tion 106 of such Code is amended by striking subsection
4 (f).

5 (d) EFFECTIVE DATE.—The amendments made by
6 this section shall apply to expenses incurred after Decem-
7 ber 31, 2016.

8 **TITLE II—HEALTH CARE**
9 **SECURITY ACT OF 2016**

10 **SEC. 201. SHORT TITLE.**

11 This title may be cited as the “Health Care Security
12 Act of 2016”.

13 **SEC. 202. ALLOW BOTH SPOUSES TO MAKE CATCH-UP CON-**
14 **TRIBUTIONS TO THE SAME HEALTH SAVINGS**
15 **ACCOUNT.**

16 (a) IN GENERAL.—Section 223(b)(5) of the Internal
17 Revenue Code of 1986 is amended to read as follows:

18 “(5) SPECIAL RULE FOR MARRIED INDIVIDUALS
19 WITH FAMILY COVERAGE.—

20 “(A) IN GENERAL.—In the case of individ-
21 uals who are married to each other, if both
22 spouses are eligible individuals and either
23 spouse has family coverage under a high de-
24 ductible health plan as of the first day of any
25 month—

1 “(i) the limitation under paragraph
2 (1) shall be applied by not taking into ac-
3 count any other high deductible health
4 plan coverage of either spouse (and if such
5 spouses both have family coverage under
6 separate high deductible health plans, only
7 one such coverage shall be taken into ac-
8 count),

9 “(ii) such limitation (after application
10 of clause (i)) shall be reduced by the ag-
11 gregate amount paid to Archer MSAs of
12 such spouses for the taxable year, and

13 “(iii) such limitation (after application
14 of clauses (i) and (ii)) shall be divided
15 equally between such spouses unless they
16 agree on a different division.

17 “(B) TREATMENT OF ADDITIONAL CON-
18 TRIBUTION AMOUNTS.—If both spouses referred
19 to in subparagraph (A) have attained age 55
20 before the close of the taxable year, the limita-
21 tion referred to in subparagraph (A)(iii) which
22 is subject to division between the spouses shall
23 include the additional contribution amounts de-
24 termined under paragraph (3) for both spouses.
25 In any other case, any additional contribution

1 amount determined under paragraph (3) shall
2 not be taken into account under subparagraph
3 (A)(iii) and shall not be subject to division be-
4 tween the spouses.”.

5 (b) EFFECTIVE DATE.—The amendment made by
6 this section shall apply to taxable years beginning after
7 December 31, 2016.

8 **SEC. 203. SPECIAL RULE FOR CERTAIN MEDICAL EXPENSES**
9 **INCURRED BEFORE ESTABLISHMENT OF**
10 **HEALTH SAVINGS ACCOUNT.**

11 (a) IN GENERAL.—Section 223(d)(2) of the Internal
12 Revenue Code of 1986 is amended by adding at the end
13 the following new subparagraph:

14 “(D) TREATMENT OF CERTAIN MEDICAL
15 EXPENSES INCURRED BEFORE ESTABLISHMENT
16 OF ACCOUNT.—If a health savings account is
17 established during the 60-day period beginning
18 on the date that coverage of the account bene-
19 ficiary under a high deductible health plan be-
20 gins, then, solely for purposes of determining
21 whether an amount paid is used for a qualified
22 medical expense, such account shall be treated
23 as having been established on the date that
24 such coverage begins.”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply with respect to coverage beginning
3 after December 31, 2016.

4 **SEC. 204. MAXIMUM CONTRIBUTION LIMIT TO HEALTH SAV-**
5 **INGS ACCOUNT INCREASED TO AMOUNT OF**
6 **DEDUCTIBLE AND OUT-OF-POCKET LIMITA-**
7 **TION.**

8 (a) SELF-ONLY COVERAGE.—Section 223(b)(2)(A)
9 of the Internal Revenue Code of 1986 is amended by strik-
10 ing “\$2,250” and inserting “the amount in effect under
11 subsection (c)(2)(A)(ii)(I)”.

12 (b) FAMILY COVERAGE.—Section 223(b)(2)(B) of
13 such Code is amended by striking “\$4,500” and inserting
14 “the amount in effect under subsection (c)(2)(A)(ii)(II)”.

15 (c) CONFORMING AMENDMENTS.—Section 223(g)(1)
16 of such Code is amended—

17 (1) by striking “subsections (b)(2) and” both
18 places it appears and inserting “subsection”, and

19 (2) by striking “determined by” in subpara-
20 graph (B) thereof and all that follows through “‘cal-
21 endar year 2003’.” and inserting “determined by
22 substituting ‘calendar year 2003’ for ‘calendar year
23 1992’ in subparagraph (B) thereof .”.

1 (d) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2016.

4 **TITLE III—PROTECTING TAX-**
5 **PAYERS BY RECOVERING IM-**
6 **PROPER OBAMACARE SUB-**
7 **SIDY OVERPAYMENTS ACT**

8 **SEC. 301. SHORT TITLE.**

9 This title may be cited as the “Protecting Taxpayers
10 by Recovering Improper Obamacare Subsidy Overpay-
11 ments Act”.

12 **SEC. 302. RECOVERY OF IMPROPER OVERPAYMENTS RE-**
13 **SULTING FROM CERTAIN FEDERALLY SUB-**
14 **SIDIZED HEALTH INSURANCE.**

15 (a) IN GENERAL.—Section 36B(f)(2)(B)(i) of the In-
16 ternal Revenue Code of 1986 is amended to read as fol-
17 lows:

18 “(i) IN GENERAL.—In the case of a
19 taxpayer whose household income is less
20 than 300 percent of the poverty line for
21 the size of the family involved for the tax-
22 able year, the amount of the increase
23 under subparagraph (A) shall in no event
24 exceed the applicable dollar amount deter-
25 mined in accordance with the following

1 table (one-half of such amount in the case
 2 of a taxpayer whose tax is determined
 3 under section 1(c) for the taxable year):

“If the household income (expressed as a percent of poverty line) is:	The applicable dollar amount is:
Less than 200%	\$600
At least 200% but less than 250%	\$1,500
At least 250% but less than 300%	\$3,000.”

4 (b) EFFECTIVE DATE.—The amendment made by
 5 this section shall apply to taxable years beginning after
 6 December 31, 2016.

