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(Original Signature of Member)

115TH CONGRESS  
1ST SESSION

# H. R.

To amend the Internal Revenue Code of 1986 to provide for a temporary moratorium on certain taxes affecting purchases of prescription medication.

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## IN THE HOUSE OF REPRESENTATIVES

M. \_\_\_\_\_ introduced the following bill; which was referred to the  
Committee on \_\_\_\_\_

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# A BILL

To amend the Internal Revenue Code of 1986 to provide for a temporary moratorium on certain taxes affecting purchases of prescription medication.

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. TEMPORARY MORATORIUM ON TAX ON OVER-**  
4 **THE-COUNTER MEDICATIONS.**

5 (a) HSAs.—Subparagraph (A) of section 223(d)(2)  
6 of the Internal Revenue Code of 1986 is amended by strik-  
7 ing “only if such” and all that follows and by inserting  
8 “only if—

1           “(i) such medicine or drug is a pre-  
2           scribed drug (determined without regard to  
3           whether such drug is available without a  
4           prescription) or is insulin, or

5           “(ii) such amount is paid during the  
6           period beginning on January 1, 2018 and  
7           ending on December 31, 2019.”.

8           (b) ARCHER MSAs.—Subparagraph (A) of section  
9           220(d)(2) of the Internal Revenue Code of 1986 is amend-  
10          ed by striking “only if such” and all that follows and by  
11          and inserting “only if—

12           “(i) such medicine or drug is a pre-  
13           scribed drug (determined without regard to  
14           whether such drug is available without a  
15           prescription) or is insulin, or

16           “(ii) such amount is paid during the  
17           period beginning on January 1, 2018 and  
18           ending on December 31, 2019.”.

19          (c) HEALTH FLEXIBLE SPENDING ARRANGEMENTS  
20          AND HEALTH REIMBURSEMENT ARRANGEMENTS.—Sub-  
21          section (f) of section 106 of the Internal Revenue Code  
22          of 1986 is amended by striking “only if such” and all that  
23          follows and by and inserting “only if—

1           “(1) such medicine or drug is a prescribed drug  
2           (determined without regard to whether such drug is  
3           available without a prescription) or is insulin, or

4           “(2) such expense is incurred during the period  
5           beginning on January 1, 2018 and ending on De-  
6           cember 31, 2019.”.

7           (d) EFFECTIVE DATES.—

8           (1) DISTRIBUTIONS FROM SAVINGS AC-  
9           COUNTS.—The amendments made by subsections (a)  
10          and (b) shall apply to amounts paid after December  
11          31, 2017.

12          (2) REIMBURSEMENTS.—The amendment made  
13          by subsection (c) shall apply to expenses incurred  
14          after December 31, 2017.