



JOINT COMMITTEE ON TAXATION

May 30, 2012

JCX-51-12

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF
A SUBSTITUTE TO THE PROVISIONS OF H.R. 5842,
THE “RESTORING ACCESS TO MEDICATION ACT”**

The Chairman’s amendment in the nature of a substitute modifies H.R. 5842. The short title in section one is changed to “Restoring Access to Medication Act of 2012.”

The following presents the estimated Federal fiscal year budget effects of the Chairman’s amendment.

	Fiscal Years [Millions of Dollars]											
<u>Item</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2013-17</u>	<u>2013-22</u>
Repeal the limitation on reimbursement of over-the-counter medications from health FSAs, HRAs, HSAs, and Archer MSAs [1]....	-223	-305	-332	-361	-390	-419	-448	-479	-571	-544	-1,611	-4,012

NOTE: Details do not add to totals due to rounding.

[1] Estimate includes the following off-budget effects:

<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2013-17</u>	<u>2013-22</u>
-54	-73	-80	-87	-94	-100	-108	-115	-123	-130	-387	-963