

## Federal Legislation Related to Account-Based Benefit Plans

Bill Number	Date of Introduction	Title/Summary	Sponsor(s)	Cosponsors (as of 6/1/11)	Latest Action (as of 6/1/11)
H.R. 103	1/5/11	<b>Health Care Choices for Seniors Act</b> – Directs Secretary to establish the Medicare Alternative Voucher (MAV) Program, under which a voucher may be used as a contribution into a health savings account and for the payment of enrollment premiums under a high deductible health plan. Amends the IRC to increase the amount of the itemized deduction for HSAs by the amount of the MAV that is contributed to an individual's health savings account.	Marsha Blackburn (R, TN-7)	<ul style="list-style-type: none"> <li>• John Fleming (R, LA-4)</li> <li>• Virginia Foxx (R, NC-5)</li> <li>• Doug Lamborn (R, CO-5)</li> <li>• Ron Paul (R, TX-14)</li> <li>• Mike Pence (R, IN-6)</li> <li>• Phil Roe (R, TN-1)</li> <li>• Dana Rohrabacher (R, CA-46)</li> <li>• Pete Sessions (R, TX-32)</li> </ul>	Referred to W & M Health Subcommittee
H.R. 37	1/5/11	<b>401Kids Family Savings Act of 2011</b> – Amends the Economic Growth and Tax Relief Reconciliation Act of 2001 to extend through 2015 provisions allowing increased annual contributions to Coverdell education savings accounts. Amends the Internal Revenue Code (IRC) to: (1) allow tax-free distributions from a Coverdell education savings account for first-time homebuyer expenses; (2) permit rollovers from Coverdell education savings accounts to Roth individual retirement accounts (Roth IRAs); and (3) rename Coverdell education savings accounts as 401Kids Savings Accounts.	Judy Biggert (R, IL-13)	None	Referred to W & M Committee
H.R. 369	1/20/11	<b>Health Savings and Affordability Act of 2011</b> – Amends the IRC to: (1) allow a tax deduction from gross income for the cost of health insurance coverage for individual taxpayers, their spouses, and dependents; (2) permit holders of health savings accounts (HSAs) and their spouses who are age 55 or older to make additional (catch-up) contributions to a joint HSA; (3) increase the allowable amount of the tax deduction for contributions to HSAs; (4) combine individual and family deductibles under high deductible health insurance plans; (5) allow for increased rollovers from FSAs or HRAs into HSAs; (6) allow the payment of premiums from HSAs for high deductible health plans; and (7) treat as medical care for purposes of the tax deduction for medical expenses certain exercise equipment and fees for physical fitness programs.	Steve Austria (R, OH-7)	<ul style="list-style-type: none"> <li>• Todd Akin (R, MO-2)</li> <li>• Michelle Bachmann (R, MN-6)</li> <li>• Dan Burton (R, IN-5)</li> <li>• Bill Cassidy (R, LA-6)</li> <li>• Mike Coffman (R, CO-6)</li> <li>• Billy Long (R, MO-7)</li> <li>• Ron Paul (R, TX-14)</li> <li>• Mike Pence (R, IN-6)</li> <li>• Dennis Ross (R, FL-12)</li> <li>• Pete Sessions (R, TX-32)</li> <li>• Glenn Thompson (R, PA-5)</li> <li>• Patrick Tiberi (R, OH-12)</li> <li>• Lynn Westmoreland (R, GA-3)</li> <li>• Renee Ellmers (R, NC-2)</li> <li>• Bob Goodlatte (R, VA-6)</li> <li>• Donald Manzullo (R, IL-16)</li> <li>• Randy Neugebauer (R, TX-19)</li> <li>• Stevan Pearce (R, NM-2)</li> <li>• Bill Posey (R, FL-15)</li> </ul>	Referred to W & M Committee

## Federal Legislation Related to Account-Based Benefit Plans

Bill Number	Date of Introduction	Title/Summary	Sponsor(s)	Cosponsors (as of 6/1/11)	Latest Action (as of 6/1/11)
S. 141	1/25/11	<b>(No short title)</b> – Amends the IRC to allow: (1) payment of home school expenses from Coverdell education savings accounts; and (2) an annual inflation adjustment after 2010 to the contribution limit amount for such accounts. Makes permanent provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001 relating to Coverdell education savings accounts, including an increase in the contribution limit amount for such accounts.	David Vitter (R-LA)	None	Referred to Finance Committee
H.R. 450	1/26/11	<b>Restoring Assistance for Families' and Seniors' Health Expenses Act of 2011</b> – Repeals provisions of the Patient Protection and Affordable Care Act (PPACA) that: (1) increase from 7.5% to 10% the adjusted gross income threshold for claiming the tax deduction for medical expenses; (2) restrict payments from health savings accounts, medical savings accounts, and health flexible spending arrangements for medications solely to prescription drugs or insulin; (3) increase to 20% the penalty for distributions from a health savings or Archer medical savings account not used for qualified medical expenses; and (4) limit to \$2,500 the annual salary reduction contribution to a health flexible spending arrangement under a cafeteria plan.	David Reichert (R, WA-8)	<ul style="list-style-type: none"> <li>• Jim Gerlach (R, PA-6)</li> <li>• Sue Myrick (R, NC-9)</li> <li>• Patrick Tiberi (R, OH-12)</li> <li>• Tim Johnson (R, IL-15)</li> <li>• Sam Johnson (R, TX-3)</li> <li>• Mike Rogers (R, MI-08)</li> </ul>	Referred to W & M Health Subcommittee
H.R. 524	2/8/11	<b>Restoring Consumer-Driven Health Care Act of 2011</b> – Amends the IRC of 1986 to repeal the provisions of the PPACA that limit distributions from medical-related tax-preferred accounts for medicines only if the medicines are prescribed drugs or insulin and to repeal the increase in additional tax on distributions from health savings accounts and Archer MSAs not used for qualified medical expenses.	Ben Quayle (R, AZ-3)	None	Referred to W & M Committee
H.R. 605	2/10/11	<b>Patients' Freedom to Choose Act</b> – Repeals PPACA provisions that: (1) prohibit use of FSAs, HRAs and HSAs to purchase OTC medicines without a prescription; and (2) cap FSA contributions at \$2,500 beginning 1/1/13.	Erik Paulsen (R, MN-3)	<ul style="list-style-type: none"> <li>• Michele Bachmann (R, MN-6)</li> <li>• Roscoe G. Barlett (R, MD-6)</li> <li>• Gus M. Bilirakis (R, FL-9)</li> <li>• Marsha Blackburn (R, TN-7)</li> <li>• Paul C. Broun (R, GA-10)</li> <li>• Dan Burton (R, IN-5)</li> <li>• John Campbell (R, CA-48)</li> <li>• Bill Cassidy (R, LA-6)</li> <li>• Tom Cole (R, OK-4)</li> <li>• Chip Cravaack (R, MN-8)</li> <li>• Charles W. Dent (R, PA-15)</li> <li>• John J. Duncan Jr. (R, TN-2)</li> <li>• Renee L. Ellmers (R, NC-2)</li> </ul>	Referred to W & M Committee

## Federal Legislation Related to Account-Based Benefit Plans

Bill Number	Date of Introduction	Title/Summary	Sponsor(s)	Cosponsors (as of 6/1/11)	Latest Action (as of 6/1/11)
H.R. 605 (cont'd.)				<ul style="list-style-type: none"> <li>• Trent Franks (R, AZ-2)</li> <li>• Cory Gardner (R, CO-4)</li> <li>• Jim Gerlach (R, PA-6)</li> <li>• Bob Gibbs (R, OH-18)</li> <li>• Bob Goodlatte (R, VA-6)</li> <li>• Kay Granger (R, TX-12)</li> <li>• Tim Griffin (R, AR-2)</li> <li>• Andy Harris (R, MD-1)</li> <li>• Duncan D. Hunter (R, CA-52)</li> <li>• Walter B. Jones Jr. (R, NC-3)</li> <li>• John Kline (R, MN-2)</li> <li>• Doug Lamborn (R, CO-5)</li> <li>• Cynthia M. Lummis (R, WY-AL)</li> <li>• David B. McKinley (R, WV-1)</li> <li>• Cathy McMorris Rodgers (R, WA-5)</li> <li>• Randy Neugebauer (R, TX-19)</li> <li>• Richard Nugent (R, FL-5)</li> <li>• Ron Paul (R, TX-14)</li> <li>• Tom Price (R, GA-6)</li> <li>• David P. Roe (R, TN-1)</li> <li>• Peter J. Roskam (R, IL-6)</li> <li>• Pete Sessions (R, TX-32)</li> <li>• Patrick J. Tiberi (R, OH-12)</li> <li>• Tim Walberg (R, MI-7)</li> <li>• Joe Walsh (R, IL-8)</li> <li>• Morgan Griffith (R, VA-9)</li> <li>• Candice Miller (R, MI-10)</li> <li>• Thomas Petri (R, WI-6)</li> <li>• Rodney Alexander (R, LA-5)</li> <li>• Spencer Bachus (R, AL-6)</li> <li>• JoAnn Emerson (R, MO-8)</li> <li>• Thaddeus McCotter (R, MI-11)</li> <li>• Denny Rehberg (R, MT)</li> <li>• Judy Biggert (R, IL-13)</li> <li>• Charles Boustany (R, LA-7)</li> <li>• Kevin Brady (R, TX-8)</li> <li>• Ken Calvert (R, CA-44)</li> <li>• Michael Conway (R, TX-11)</li> <li>• Robert Dold (R, IL-10)</li> <li>• Leonard Lance (R, NJ-7)</li> <li>• Kenny Marchant (R, TX-24)</li> </ul>	

## Federal Legislation Related to Account-Based Benefit Plans

Bill Number	Date of Introduction	Title/Summary	Sponsor(s)	Cosponsors (as of 6/1/11)	Latest Action (as of 6/1/11)
H.R. 605 (cont'd.)				<ul style="list-style-type: none"> <li>• Patrick McHenry (R, NC-10)</li> <li>• Mike Pence (R, IN-6)</li> <li>• Thomas Rooney (R, FL-16)</li> <li>• Lynn Westmoreland (R, GA-3)</li> <li>• Rick Berg (R, ND)</li> <li>• Robert Latta (R, OH-5)</li> <li>• Todd Akin (R, MO-2)</li> <li>• Steve Austria (R, OH-7)</li> <li>• Robert Wittman (R, VA-1)</li> <li>• Brett Guthrie (R, KY-2)</li> <li>• Blaine Luetkemeyer (R, MO-9)</li> <li>• Ann Marie Buerkle (R, NY-25)</li> <li>• Bill Posey (R, FL-15)</li> <li>• Sam Johnson (R, TX-3)</li> <li>• Mary Bono Mack (R, CA-45)</li> <li>• John Shimkus (R, IL-19)</li> <li>• Charles Bass (R, NH-2)</li> <li>• Michael Burgess (R, TX-26)</li> <li>• Aaron Schock (R, IL-18)</li> <li>• Alan Nunnelee (R-MS-1)</li> <li>• Steve Scalise (R-LA-1)</li> <li>• Mike Coffman (R-CO-6)</li> <li>• Gregg Harper (R, MS-3)</li> <li>• Jean Schmidt (R, OH-2)</li> <li>• Bill Huizenga (R, MI-2)</li> <li>• Jeff Miller (R, FL-1)</li> <li>• Rob Bishop (R, UT-1)</li> <li>• Steve Chabot (R, OH-1)</li> <li>• Louie Gohmert (R, TX-1)</li> <li>• Donald Manzullo (R, IL-16)</li> <li>• Joseph Pitts (R, PA-16)</li> <li>• Frank Guinta (R, NH-1)</li> <li>• Todd Rokita (R, IN-4)</li> <li>• Mike Rogers (R, AL-3)</li> <li>• Dan Benishek (R, MI-1)</li> <li>• Randy Hultgren (R, IL-14)</li> <li>• Steve Stivers (R, OH-15)</li> <li>• Michael Simpson (R, ID-2)</li> <li>• Kristi Noem (R, SD)</li> <li>• Brian Bilbray (R, CA-50)</li> <li>• John Sullivan (R, OK-1)</li> </ul>	

## Federal Legislation Related to Account-Based Benefit Plans

Bill Number	Date of Introduction	Title/Summary	Sponsor(s)	Cosponsors (as of 6/1/11)	Latest Action (as of 6/1/11)
H.R. 605 (cont'd.)				<ul style="list-style-type: none"> <li>• Bill Johnson (R, OH-6)</li> <li>• Ben Quayle (R, AZ-3)</li> </ul>	
S. 312	2/10/11	<b>Patients' Freedom to Choose Act</b> – Repeals PPACA provisions that: (1) prohibit use of FSAs, HRAs and HSAs to purchase OTC medicines without a prescription; and (2) cap FSA contributions at \$2 500 beginning 1/1/13.	Kay Bailey Hutchison (R-TX)	<ul style="list-style-type: none"> <li>• Roy Blunt (R-MO)</li> <li>• Richard Burr (R-NC)</li> <li>• Tom Coburn (R-OK)</li> <li>• Thad Cochran (R-MS)</li> <li>• Susan Collins (R-ME)</li> <li>• James Inhofe (R-OK)</li> <li>• Jerry Moran (R-KS)</li> <li>• James Risch (R-ID)</li> <li>• Roger Wicker (R-MS)</li> <li>• Johnny Isakson (R, GA)</li> <li>• John Boozman (AR)</li> </ul>	Referred to Finance Committee
H.R. 682	2/11/11	<b>(No short title)</b> – Amends the IRC of 1986 to increase the contribution limits to dependent care flexible spending accounts to \$3,750 for an individual and \$7,500 for joint tax filers and to provide for a carryover of unused dependent care benefits.	James Sensenbrenner (R, WI-5)	<ul style="list-style-type: none"> <li>• Shelley Capito (R, WV-2)</li> <li>• Kevin Yoder (R, KS-3)</li> </ul>	Referred to W & M Committee
H.R. 791	2/17/11	<b>(No short title)</b> – Amends title 37, United States Code, to provide flexible spending arrangements for members of the uniformed services, and for other purposes.	Loretta Sanchez (D, CA-47)	<ul style="list-style-type: none"> <li>• Virginia Foxx (R, NC-5)</li> <li>• Cathy McMorris Rodgers (R, WA-5)</li> <li>• Dan Burton (R, IN-5)</li> <li>• Andy Harris (R, MD-1)</li> <li>• Madeleine Bordallo (D, GU)</li> <li>• Alcee Hastings (D, FL-23)</li> <li>• James McGovern (D, MA-3)</li> <li>• James Moran (D, VA-8)</li> <li>• Gregorio Sablan (D, MP)</li> <li>• Linda Sanchez (D, CA-39)</li> </ul>	Referred to Armed Services Committee
S. 387	2/17/11	<b>(No short title)</b> – Amends title 37, United States Code, to provide flexible spending arrangements for members of the uniformed services, and for other purposes.	Barbara Boxer (D-CA)	<ul style="list-style-type: none"> <li>• Richard Burr (R-NC)</li> <li>• Kirsten Gillibrand (D-NY)</li> <li>• Mark Begich (AK)</li> <li>• Sherrod Brown (OH)</li> <li>• Lisa Murkowski (AK)</li> <li>• Ben Cardin (D-MD)</li> <li>• Frank Lautenberg (D-NJ)</li> </ul>	Referred to Armed Services Committee
H.R. 1004	3/10/2011	<b>Medical FSA Improvement Act of 2011</b> – To amend the Internal Revenue Code of 1986 to increase participation in medical flexible spending arrangements.	Charles Boustany, Jr. (R, LA-7)	<ul style="list-style-type: none"> <li>• Sanford Bishop (D, GA-2)</li> <li>• Dan Burton (R, IN-5)</li> <li>• Tim Johnson (R, IL-15)</li> <li>• John Larson (D, CT-1)</li> <li>• Ron Paul (R, TX-14)</li> <li>• Erik Paulsen (R, MN-3)</li> </ul>	Referred to the House Committee on Ways and Means.

## Federal Legislation Related to Account-Based Benefit Plans

Bill Number	Date of Introduction	Title/Summary	Sponsor(s)	Cosponsors (as of 6/1/11)	Latest Action (as of 6/1/11)
H.R. 1004 (cont'd.)				<ul style="list-style-type: none"> <li>• Aaron Schock (R, IL-18)</li> <li>• Jackie Speier (D, CA-12)</li> <li>• James Himes (D, CT-4)</li> <li>• Dave Reichert (R, WA-8)</li> <li>• Patrick Tiberi (R, OH-12)</li> <li>• Chris Murphy (D-CT-5)</li> <li>• Jim Gerlach (R-PA-6)</li> <li>• Geoff Davis (R, KY-4)</li> <li>• Peter Roskam (R, IL-6)</li> </ul>	
S. 435	3/2/2011	<b>Child and Dependent Care FSA Enhancement Act</b> - Amends the Internal Revenue Code to increase to \$7,500 the amount of employer-provided dependent care assistance that an employee may exclude from gross income. Allows an annual inflation adjustment to such increased amount after 2011.	Richard Burr (R-NC)	<ul style="list-style-type: none"> <li>• Kirsten Gillibrand (D-NY)</li> <li>• Mike Johanns (R-NE)</li> <li>• Johnny Isakson (R-GA)</li> </ul>	Referred to Senate committee.
H.R. 1788	5/5/2011	<b>Dental Health Promotion Act of 2011</b> - To amend the Internal Revenue Code of 1986 to allow reimbursement from flexible spending accounts for certain dental products.	Rep. Bill Pascrell (D, NJ-8)	<ul style="list-style-type: none"> <li>• Marsha Blackburn (R, TN-7)</li> <li>• Geoff Davis (R, KY-4)</li> <li>• Ron Paul (R, TX-14)</li> <li>• Michael Simpson (R, ID-2)</li> </ul>	Referred to the House Committee on Ways and Means.
H.R. 1680	5/2/2011	<b>Transportation Flexible Savings Accounts Act of 2011</b> - To amend the Internal Revenue Code of 1986 to provide commuter flexible spending arrangements.	Rep. Anthony Weiner (D, NY-9)	None	Referred to the House Committee on Ways and Means.
H.R. 1825	5/11/2011	<b>Commuter Relief Act</b> - To amend the Internal Revenue Code of 1986 to improve commuting and transportation options.	Rep. Earl Blumenauer (D-OR-3)	<ul style="list-style-type: none"> <li>• Lois Capps (D, CA-23)</li> <li>• Gerry Connolly (D, VA-11)</li> <li>• Bob Filner (D, CA-51)</li> <li>• Mazie Hirono (D, HI-2)</li> <li>• Dennis Kucinich (D, OH-10)</li> <li>• James McGovern (D, MA-3)</li> <li>• George Miller (D, CA-7)</li> <li>• James Moran (D, VA-8)</li> <li>• Jared Polis (D, CO-2)</li> <li>• Charles Rangel (D, NY-15)</li> <li>• Albio Sires (D, NJ-13)</li> </ul>	Referred to the House Committee on Ways and Means.

## Federal Legislation Related to Account-Based Benefit Plans

Bill Number	Date of Introduction	Title/Summary	Sponsor(s)	Cosponsors (as of 6/1/11)	Latest Action (as of 6/1/11)
S. 1098	5/26/2011	A bill to amend the Internal Revenue Code of 1986 to improve access to health care through expanded health savings accounts, and for other purposes.	Sen. Orrin Hatch (R, UT)	<ul style="list-style-type: none"> <li>• Marco Rubio (R, FL)</li> </ul>	Referred to Senate committee.
H.R. 2010	5/26/2011	To amend the Internal Revenue Code of 1986 to improve access to health care through expanded health savings accounts, and for other purposes.	Rep. Erik Paulsen (R, MN-3)	<ul style="list-style-type: none"> <li>• Judy Biggert (R, IL-13)</li> <li>• Kevin Brady (R, TX-8)</li> <li>• Dan Burton (R, IN-5)</li> <li>• Jason Chaffetz (R, UT-3)</li> <li>• John Abney Culberson (R, TX-7)</li> <li>• Charles Dent (R, PA-15)</li> <li>• John Fleming (R, LA-4)</li> <li>• Trent Franks (R, AZ-2)</li> <li>• Scott Garrett (R, NJ-5)</li> <li>• Louie Gohmert (R, TX-1)</li> <li>• Kay Granger (R, TX-12)</li> <li>• Jaime Herrera Beutler (R, WA-3)</li> <li>• Leonard Lance (R, NJ-7)</li> <li>• Blaine Luetkemeyer (R, MO-9)</li> <li>• Cynthia Lummis (R, WY)</li> <li>• Daniel Lungren (R, CA-3)</li> <li>• Donald Manzullo (R, IL-16)</li> <li>• Patrick McHenry (R, NC-10)</li> <li>• Cathy McMorris Rodgers (R, WA-5)</li> <li>• Ron Paul (R, TX-14)</li> <li>• Stevan Pearce (R, NM-2)</li> <li>• Thomas Rooney (R, FL-16)</li> <li>• Pete Roskam (R, IL-16)</li> <li>• Patrick Tiberi (R, OH-12)</li> <li>• Lynn Westmoreland (R, GA-3)</li> </ul>	Referred to House committee. Referred to the Committee on Ways and Means, and in addition to the Committees on the Judiciary, and Energy and Commerce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.