

114TH CONGRESS
2D SESSION

H. R. 6262

To amend the Internal Revenue Code of 1986 to expand the family members with respect to whom treatment for alcohol and drug addiction is treated as a qualified medical expense for purposes of health reimbursement arrangements, health flexible spending arrangements, and health savings accounts.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 28, 2016

Mr. MACARTHUR (for himself and Ms. KUSTER) introduced the following bill;
which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to expand the family members with respect to whom treatment for alcohol and drug addiction is treated as a qualified medical expense for purposes of health reimbursement arrangements, health flexible spending arrangements, and health savings accounts.

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 “Addiction Recovery
5 through Family Health Accounts Act”.

1 **SEC. 2. EXPANSION OF FAMILY MEMBERS WITH RESPECT**
2 **TO WHOM TREATMENT FOR ALCOHOL AND**
3 **DRUG ADDICTION IS A QUALIFIED MEDICAL**
4 **EXPENSE FOR PURPOSES OF HEALTH REIM-**
5 **BURSEMENT ARRANGEMENTS, HEALTH**
6 **FLEXIBLE SPENDING ARRANGEMENTS, AND**
7 **HEALTH SAVINGS ACCOUNTS.**

8 (a) HEALTH REIMBURSEMENT ARRANGEMENTS AND
9 HEALTH FLEXIBLE SPENDING ARRANGEMENTS.—Sec-
10 tion 106 of such Code is amended by adding at the end
11 the following new subsection:

12 “(g) REIMBURSEMENTS FOR ALCOHOL AND DRUG
13 ADDICTION TREATMENT FOR FAMILY MEMBERS.—

14 “(1) IN GENERAL.—For purposes of this sec-
15 tion and section 105, reimbursement for expenses in-
16 curred for alcohol and drug addiction treatment for
17 a specified family member of the taxpayer shall be
18 treated in the same manner as if such expenses were
19 incurred for a dependent (within the meaning of sec-
20 tion 105(b)) of such taxpayer.

21 “(2) SPECIFIED FAMILY MEMBER.—For pur-
22 poses of this subsection, the term ‘specified family
23 member’ means—

24 “(A) any individual who bears a relation-
25 ship to the taxpayer described in section
26 152(d)(2),

1 “(B) any first cousin of the taxpayer (or
2 the taxpayer’s spouse), and

3 “(C) the spouse of any individual described
4 in subparagraph (A) or (B).

5 “(3) ALCOHOL AND DRUG ADDICTION TREAT-
6 MENT.—For purposes of this subsection the term
7 ‘alcohol and drug addiction treatment’ means treat-
8 ment for addiction to alcohol or drugs, other than
9 smoking-cessation programs and other treatments
10 for addiction to nicotine.”.

11 (b) HEALTH SAVINGS ACCOUNTS.—Section
12 223(d)(2) of such Code is amended by adding at the end
13 the following new subparagraph:

14 “(D) ALCOHOL AND DRUG ADDICTION
15 TREATMENT FOR FAMILY MEMBERS.—In the
16 case of any amount paid for alcohol and drug
17 addiction treatment (as defined in section
18 106(g)(3)) for a specified family member (as
19 defined in section 106(g)(2)) of the account
20 beneficiary, such expense shall be treated for
21 purposes of this section in the same manner as
22 if such expense were paid for a dependent
23 (within the meaning of subparagraph (A)) of
24 such account beneficiary.”.

1 (c) ARCHER MSAs.—Section 220(d)(2) of such Code
2 is amended by adding at the end the following new sub-
3 paragraph:

4 “(D) ALCOHOL AND DRUG ADDICTION
5 TREATMENT FOR FAMILY MEMBERS.—In the
6 case of any amount paid for alcohol and drug
7 addiction treatment (as defined in section
8 106(g)(3)) for a specified family member (as
9 defined in section 106(g)(2)) of an account
10 holder, such expense shall be treated for pur-
11 poses of this section in the same manner as if
12 such expense were paid for a dependent (within
13 the meaning of subparagraph (A)) of such ac-
14 count holder.”.

15 (d) EFFECTIVE DATE.—The amendments made by
16 this section shall apply to taxable years beginning after
17 the date of the enactment of this Act.

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