

114TH CONGRESS  
1ST SESSION

# H. R. 2207

To amend the Internal Revenue Code of 1986 to repeal the dollar limitation on contributions to flexible spending accounts.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 1, 2015

Mrs. MIMI WALTERS of California (for herself, Mr. RODNEY DAVIS of Illinois, Mr. LAMBORN, Mr. JOYCE, Mr. BISHOP of Michigan, and Mr. CARTER of Texas) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to repeal the dollar limitation on contributions to flexible spending 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 “Flexible Spending Ac-  
5 count Act” or the “FSA Act”.

6 **SEC. 2. REPEAL DOLLAR LIMITATION ON CONTRIBUTIONS**  
7 **TO FLEXIBLE SPENDING ACCOUNTS.**

8 (a) IN GENERAL.—Section 125 of the Internal Rev-  
9 enue Code of 1986 is amended—

1           (1) by striking subsection (i), and

2           (2) by redesignating subsections (j), (k), and (l)

3           as subsections (i), (j), and (k), respectively.

4           (b) **EFFECTIVE DATE.**—The amendments made by  
5 this section shall apply to taxable years beginning after  
6 December 31, 2015.

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