

## S 3113

A bill to amend the Internal Revenue Code of 1986 to provide additional choice regarding unused health benefits in cafeteria plans and flexible spending arrangements.

**Congress:** 107 (2001–2003, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Oct 15, 2002

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (Oct 15, 2002)

**Official Text:** <https://www.congress.gov/bill/107th-congress/senate-bill/3113>

### Sponsor

**Name:** Sen. Ensign, John [R-NV]

**Party:** Republican • **State:** NV • **Chamber:** Senate

### Cosponsors

No cosponsors are listed for this bill.

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Oct 15, 2002

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
107 HR 4804	Identical bill	May 22, 2002: Referred to the House Committee on Ways and Means.

### Summary (as of Oct 15, 2002)

Amends the Internal Revenue Code to set forth that a plan or other arrangement shall not cease to count as a cafeteria plan solely because qualified benefits under such plan include a health flexible spending arrangement under which not more than \$500 of unused health benefits may be carried forward to the next year or paid as compensation. Sets forth rules for determining whether or not such benefits shall be included or excluded from income.

### Actions Timeline

- **Oct 15, 2002:** Introduced in Senate
- **Oct 15, 2002:** Read twice and referred to the Committee on Finance.