

HR 63

To amend the Internal Revenue Code of 1986 to allow unused benefits under cafeteria plans and flexible spending arrangements to be distributed.

Congress: 107 (2001–2003, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jan 3, 2001

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Jan 3, 2001)

Official Text: <https://www.congress.gov/bill/107th-congress/house-bill/63>

Sponsor

Name: Rep. Dreier, David [R-CA-28]

Party: Republican • **State:** CA • **Chamber:** House

Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Royce, Edward R. [R-CA-39]	R · CA		Jan 3, 2001
Rep. Northup, Anne M. [R-KY-3]	R · KY		Mar 4, 2002

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 3, 2001

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jan 3, 2001)

Amends the Internal Revenue Code to prohibit a cafeteria plan from failing to be treated as a cafeteria plan or flexible spending or similar arrangement solely because under such plan or other arrangement any nontaxable benefit which is unused as of the close of a taxable year may be distributed to the participant.

Actions Timeline

- **Jan 3, 2001:** Introduced in House
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