Bill Fact Sheet - December 5, 2025 https://legilist.com

Bill page: https://legilist.com/bill/108/hr/176

HR 176

To amend the Internal Revenue Code of 1986 to allow amounts elected for reimbursement of medical care expenses under a health flexible spending arrangement that are unused during a plan year to be carried over for such use for subsequent plan years.

Congress: 108 (2003–2005, Ended)

Chamber: House Policy Area: Taxation Introduced: Jan 7, 2003

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

Latest Action: Referred to the House Committee on Ways and Means. (Jan 7, 2003)

Official Text: https://www.congress.gov/bill/108th-congress/house-bill/176

Sponsor

Name: Rep. Royce, Edward R. [R-CA-40]

Party: Republican • State: CA • Chamber: House

Cosponsors (12 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Kennedy, Mark R. [R-MN-6]	$R \cdot MN$		Jan 7, 2003
Rep. Terry, Lee [R-NE-2]	$R \cdot NE$		Feb 5, 2003
Rep. Dreier, David [R-CA-26]	$R \cdot CA$		Mar 18, 2003
Rep. Paul, Ron [R-TX-14]	$R \cdot TX$		Mar 18, 2003
Rep. Sensenbrenner, F. James, Jr. [R-WI-5]	$R \cdot WI$		Mar 18, 2003
Rep. Cox, Christopher [R-CA-48]	$R \cdot CA$		Mar 26, 2003
Rep. Northup, Anne M. [R-KY-3]	$R \cdot KY$		Mar 26, 2003
Rep. Norwood, Charles W. [R-GA-9]	$R \cdot GA$		May 8, 2003
Rep. Weldon, Dave [R-FL-15]	$R \cdot FL$		May 8, 2003
Rep. Rohrabacher, Dana [R-CA-46]	$R \cdot CA$		May 9, 2003
Rep. Janklow, William J. [R-SD-At Large]	$R \cdot SD$		May 13, 2003
Rep. Bishop, Rob [R-UT-1]	$R \cdot UT$		Feb 26, 2004

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 7, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jan 7, 2003)

Amends the Internal Revenue Code to allow the limited (up to \$2,000 annually) carryover of unused benefits from health flexible spending arrangements to subsequent taxable years to be used for the reimbursement of future medical expenses.

Actions Timeline

- Jan 7, 2003: Introduced in House
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- Jan 7, 2003: Referred to the House Committee on Ways and Means.