

HR 1803

To amend the Internal Revenue Code of 1986 to allow amounts in a health flexible spending arrangement that are unused during a plan year to be carried over to subsequent plan years or deposited into certain health or retirement plans.

Congress: 109 (2005–2007, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Apr 21, 2005

Current Status: Referred to the Subcommittee on Health.

Latest Action: Referred to the Subcommittee on Health. (Apr 27, 2005)

Official Text: <https://www.congress.gov/bill/109th-congress/house-bill/1803>

Sponsor

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

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

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred to	Apr 27, 2005

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Apr 21, 2005)

Amends the Internal Revenue Code to permit up to \$500 of unused health benefits to be carried forward to the next year of a health or retirement plan or arrangement, or to be contributed to a health savings account or a qualified retirement plan, without affecting the status of such plan or arrangement as a tax-exempt employee benefit cafeteria plan. Sets forth rules for the tax treatment of contributions to such plans.

Actions Timeline

- **Apr 27, 2005:** Referred to the Subcommittee on Health.
- **Apr 21, 2005:** Introduced in House
- **Apr 21, 2005:** Referred to the House Committee on Ways and Means.

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