

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