



**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT IN THE NATURE
 OF A SUBSTITUTE TO THE PROVISIONS OF H.R. 6199,
 A BILL TO AMEND THE INTERNAL REVENUE CODE OF 1986
 TO INCLUDE CERTAIN OVER-THE-COUNTER MEDICAL
 PRODUCTS AS QUALIFIED MEDICAL EXPENSES**

The amendment in the nature of a substitute adds a short title, “Restoring Access to Medication Act of 2018.”

The Chairman’s amendment in the nature of a substitute to H.R. 6199 modifies the effective date for distributions from savings accounts. Under the Chairman’s amendment, the effective date applies to distributions from health savings accounts.

The following presents the estimated Federal fiscal year budget effects of the Chairman’s amendment in the nature of a substitute relative to the present-law baseline:

<u>Item</u>	<u>Fiscal Years</u>											
	<u>[Millions of Dollars]</u>											
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2019-23</u>	<u>2019-28</u>
Include Certain Over-The-Counter Medical Expenses as Qualified Medical Expenses [1].....	-279	-538	-618	-645	-674	-703	-734	-799	-848	-887	-2,753	-6,723

NOTE: Details do not add to totals due to rounding.

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2019-23</u>	<u>2019-28</u>
[1] Estimate includes the following off- budget effects.....	-86	-165	-189	-198	-207	-216	-225	-235	-246	-257	-846	-2,026