ESTIMATED REVENUE EFFECTS OF H.R. 1270,
THE "RESTORING ACCESS TO MEDICATION AND IMPROVING HEALTH SAVINGS ACT OF 2016,"
SCHEDULED FOR CONSIDERATION BY THE HOUSE OF REPRESENTATIVES ON JULY 6, 2016

Fiscal Years 2017 - 2026

[Millions of Dollars]

Provision	Effective	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2017-21	2017-26
I. The "Restoring Access to Medication Act of 2016" - Repeal of the Disqualification of Expenses for Over-the-Counter Drugs Under Certain Accounts and Arrangements [1]......................................	eia 12/31/16	-271	-372	-375	-391	-411	-347	-424	-470	-482	-508	-1,820	-4,051
II. The "Health Care Security Act of 2016"													
1. Allow both spouses to make catch-up contributions to the same health savings account ("HSA") [1]....................	tyba 12/31/16	-15	-32	-35	-38	-41	-44	-47	-50	-53	-56	-162	-410
2. Special rule for certain medical expenses incurred before establishment of HSA [1]..	cba 12/31/16	-6	-16	-18	-20	-21	-23	-24	-26	-27	-28	-81	-210
3. Maximum contribution limit to HSA increased to amount of deductible and out-of-pocket limitation [1].......	tyba 12/31/16	-900	-1,373	-1,550	-1,734	-1,923	-2,112	-2,298	-2,477	-2,663	-2,863	-7,480	-19,894
Total of the "Health Care Security Act of 2016"..		**-922**	**-1,421**	**-1,603**	**-1,792**	**-1,985**	**-2,179**	**-2,369**	**-2,552**	**-2,743**	**-2,948**	**-7,724**	**-20,514**
III. The "Protecting Taxpayers by Recovering Improper Obamacare Subsidy Overpayments Act" - Recovery of Improper Overpayments Resulting From Certain Federally Subsidized Health Insurance [1][2][3]...........	tyba 12/31/16	1,689	2,277	2,515	2,579	2,692	2,788	2,767	3,029	3,139	3,259	11,752	26,734
NET TOTAL ………………………………………………………………………		**496**	**484**	**536**	**395**	**297**	**262**	**-26**	**7**	**-86**	**-197**	**2,208**	**2,169**

Joint Committee on Taxation

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

[Legend and Footnotes for JCX-62-16 appear on the following page]

Legend and Footnotes for JCX-62-16:

Legend for "Effective" column:
    cba = coverage beginning after   tyba = taxable years beginning after
    eia = expenses incurred after

[1] Estimate includes the following off-budget budget effects:	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2017-21	2017-26
Repeal of the disqualification of expenses for over-the-counter drugs under certain accounts and arrangements..........................	-90	-125	-131	-138	-144	-152	-159	-168	-175	-184	-629	-1,468
Allow both spouses to make catch-up contributions to the same HSA.............	-5	-11	-12	-13	-14	-14	-15	-16	-17	-18	-53	-135
Special rule for certain medical expenses incurred before establishment of HSA..........................	-2	-6	-6	-7	-7	-8	-8	-9	-9	-10	-28	-72
Maximum contribution limit to HSA increased to amount of deductible and out-of-pocket limitation..........................	-206	-315	-355	-397	-441	-484	-527	-568	-610	-656	-1,714	-4,559
Recovery of improper overpayments resulting from certain Federally subsidized health insurance..........................	-21	-33	-37	-39	-42	-44	-46	-47	-49	-51	-171	-408
[2] Estimate includes the following change	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2017-21	2017-26
in outlays..........................	-1,263	-1,740	-1,936	-1,985	-2,078	-2,159	-2,163	-2,373	-2,466	-2,571	-9,002	-20,735

[3] We estimate that this provision would increase the number of people without health insurance by approximately 130,000.