

Union Calendar No. 559

116TH CONGRESS
2^D SESSION

H. R. 1922

[Report No. 116-675]

To amend the Internal Revenue Code of 1986 to include certain over-the-counter medical products as qualified medical expenses.

IN THE HOUSE OF REPRESENTATIVES

MARCH 27, 2019

Mr. KIND (for himself, Ms. MENG, Mrs. WALORSKI, and Mr. LAHOOD) introduced the following bill; which was referred to the Committee on Ways and Means

DECEMBER 18, 2020

Additional sponsors: Mr. FITZPATRICK, Mr. DEFazio, Mr. GONZALEZ of Texas, Ms. BROWNLEY of California, Mrs. AXNE, Mr. ROUDA, Ms. WILD, Mr. KELLY of Pennsylvania, Mr. SMITH of Nebraska, and Ms. DEAN

DECEMBER 18, 2020

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italie*]

[For text of introduced bill, see copy of bill as introduced on March 27, 2019]

A BILL

To amend the Internal Revenue Code of 1986 to include certain over-the-counter medical products as qualified medical expenses.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 *This Act may be cited as the “Restoring Access to*
5 *Medication Act of 2019”.*

6 **SEC. 2. INCLUSION OF CERTAIN OVER-THE-COUNTER MED-**
7 **ICAL PRODUCTS AS QUALIFIED MEDICAL EX-**
8 **PENSES.**

9 *(a) HSAs.—Section 223(d)(2) of the Internal Revenue*
10 *Code of 1986 is amended—*

11 *(1) by striking the last sentence of subparagraph*
12 *(A) and inserting the following: “For purposes of this*
13 *subparagraph, amounts paid for menstrual care prod-*
14 *ucts shall be treated as paid for medical care.”; and*

15 *(2) by adding at the end the following new sub-*
16 *paragraph:*

17 *“(D) MENSTRUAL CARE PRODUCT.—For*
18 *purposes of this paragraph, the term ‘menstrual*
19 *care product’ means a tampon, pad, liner, cup,*
20 *sponge, or similar product used by individuals*
21 *with respect to menstruation or other genital-*
22 *tract secretions.”.*

23 *(b) ARCHER MSAs.—Section 220(d)(2)(A) of such*
24 *Code is amended by striking the last sentence and inserting*
25 *the following: “For purposes of this subparagraph, amounts*

1 *paid for menstrual care products (as defined in section*
2 *223(d)(2)(D)) shall be treated as paid for medical care.”.*

3 *(c) HEALTH FLEXIBLE SPENDING ARRANGEMENTS*
4 *AND HEALTH REIMBURSEMENT ARRANGEMENTS.—Section*
5 *106 of such Code is amended by striking subsection (f) and*
6 *inserting the following new subsection:*

7 *“(f) REIMBURSEMENTS FOR MENSTRUAL CARE PROD-*
8 *UCTS.—For purposes of this section and section 105, ex-*
9 *penses incurred for menstrual care products (as defined in*
10 *section 223(d)(2)(D)) shall be treated as incurred for med-*
11 *ical care.”.*

12 *(d) EFFECTIVE DATES.—*

13 *(1) DISTRIBUTIONS FROM SAVINGS ACCOUNTS.—*
14 *The amendments made by subsections (a) and (b)*
15 *shall apply to amounts paid after December 31, 2019.*

16 *(2) REIMBURSEMENTS.—The amendment made*
17 *by subsection (c) shall apply to expenses incurred*
18 *after December 31, 2019.*

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