

118TH CONGRESS
2D SESSION

H. R. 8599

To amend the Internal Revenue Code of 1986 to include over-the-counter oral healthcare products as qualified medical expenses which can be purchased with HSA and FSA funds.

IN THE HOUSE OF REPRESENTATIVES

JUNE 3, 2024

Mr. VAN DREW (for himself, Mr. SCHNEIDER, Ms. MALLIOTAKIS, and Mr. PANNETTA) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to include over-the-counter oral healthcare products as qualified medical expenses which can be purchased with HSA and FSA funds.

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 “Oral Health Products
5 Inclusion Act”.

1 **SEC. 2. INCLUSION OF CERTAIN OVER-THE-COUNTER MED-**
2 **ICAL PRODUCTS AS QUALIFIED MEDICAL EX-**
3 **PENSES.**

4 (a) HSAs.—Section 223(d)(2) of the Internal Rev-
5 enue Code of 1986 is amended—

6 (1) in subparagraph (A), by inserting “, tooth-
7 brushes (manual or electric), water flossers, or oral
8 healthcare products” after “amounts paid for men-
9 strual care products”, and

10 (2) by adding at the end the following new sub-
11 paragraph:

12 “(E) ORAL HEALTHCARE PRODUCT.—For
13 purposes of this paragraph, the term ‘oral
14 healthcare product’ means an over-the-counter
15 anticaries drug product or antiplaque or
16 antigingivitis over-the-counter drug product
17 suitable for topical administration to the teeth
18 or gums that is generally recognized as safe
19 and effective under section 505G of the Federal
20 Food, Drug, and Cosmetic Act (21 U.S.C.
21 355f).”.

22 (b) ARCHER MSAs.—Section 220(d)(2)(A) of such
23 Code is amended by inserting “toothbrushes (manual or
24 electric), water flossers, or oral healthcare products (as de-
25 fined in section 223(d)(2)(E))” after “amounts paid for

1 menstrual care products (as defined in section
2 223(d)(2)(D))”.

3 (c) HEALTH FLEXIBLE SPENDING ARRANGEMENTS
4 AND HEALTH REIMBURSEMENT ARRANGEMENTS.—Sec-
5 tion 106 of such Code is amended by adding at the end
6 the following new subsection:

7 “(h) REIMBURSEMENT FOR TOOTHBRUSHES, WATER
8 FLOSSERS, AND ORAL HEALTHCARE PRODUCTS.—For
9 purposes of this section and section 105, expenses in-
10 curred for toothbrushes (manual or electric), water
11 flossers, and oral healthcare products (as defined in sec-
12 tion 223(d)(2)(E)) shall be treated as incurred for medical
13 care.”.

14 (d) EFFECTIVE DATE.—The amendments made by
15 this section shall apply to expenses incurred after the date
16 of the enactment of this Act.

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