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(Original Signature of Member)

116TH CONGRESS
1ST SESSION

H. R.

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

Mr. KIND introduced the following bill; which was referred to the Committee on _____

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”.

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) by striking the last sentence of subpara-
7 graph (A) and inserting the following: “For pur-
8 poses of this subparagraph, amounts paid for men-
9 strual care products shall be treated as paid for
10 medical care.”; and

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

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

19 (b) ARCHER MSAs.—Section 220(d)(2)(A) of such
20 Code is amended by striking the last sentence and insert-
21 ing the following: “For purposes of this subparagraph,
22 amounts paid for menstrual care products (as defined in
23 section 223(d)(2)(D)) shall be treated as paid for medical
24 care.”.

25 (c) HEALTH FLEXIBLE SPENDING ARRANGEMENTS
26 AND HEALTH REIMBURSEMENT ARRANGEMENTS.—Sec-

1 tion 106 of such Code is amended by striking subsection
2 (f) and inserting the following new subsection:

3 “(f) REIMBURSEMENTS FOR MENSTRUAL CARE
4 PRODUCTS.—For purposes of this section and section
5 105, expenses incurred for menstrual care products (as
6 defined in section 223(d)(2)(D)) shall be treated as in-
7 curred for medical care.”.

8 (d) EFFECTIVE DATES.—

9 (1) DISTRIBUTIONS FROM SAVINGS AC-
10 COUNTS.—The amendment made by subsections (a)
11 and (b) shall apply to amounts paid after December
12 31, 2019.

13 (2) REIMBURSEMENTS.—The amendment made
14 by subsection (c) shall apply to expenses incurred
15 after December 31, 2019.