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(Original Signature of Member)

118TH CONGRESS
1ST SESSION

H. R.

To amend the Internal Revenue Code of 1986 to permit expenditures from health savings accounts, flexible spending arrangements, and health reimbursement arrangements for dietary supplements.

IN THE HOUSE OF REPRESENTATIVES

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

A BILL

To amend the Internal Revenue Code of 1986 to permit expenditures from health savings accounts, flexible spending arrangements, and health reimbursement arrangements for dietary supplements.

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 “Dietary Supplements
5 Access Act”.

1 **SEC. 2. EXPENDITURES FROM HEALTH SAVINGS AC-**
2 **COUNTS, FLEXIBLE SPENDING ARRANGE-**
3 **MENTS, AND HEALTH REIMBURSEMENT AR-**
4 **RANGEMENTS FOR DIETARY SUPPLEMENTS.**

5 (a) IN GENERAL.—Section 223(d)(2) of the Internal
6 Revenue Code of 1986 is amended by adding at the end
7 the following:

8 “(E) DIETARY NUTRITIONAL SUPPLE-
9 MENT.—Amounts paid for a dietary supplement
10 (as defined in section 201(ff) of the Federal
11 Food, Drug, and Cosmetic Act (21 U.S.C.
12 321(ff)) shall be treated as amounts paid for
13 medical care.”.

14 (b) REIMBURSEMENTS FROM FLEXIBLE SPENDING
15 ARRANGEMENTS AND HEALTH ARRANGEMENTS FOR DIE-
16 TARY NUTRITIONAL SUPPLEMENTS.—Section 106 of such
17 Code is amended by adding at the end the following:

18 “(h) REIMBURSEMENTS FOR DIETARY NUTRITIONAL
19 SUPPLEMENTS.—For purposes of this section and section
20 105, expenses incurred for a dietary supplement (as de-
21 fined in section 201(ff) of the Federal Food, Drug, and
22 Cosmetic Act (21 U.S.C. 321(ff)) shall be treated as in-
23 curred for medical care.”.

24 (c) EFFECTIVE DATE.—The amendments made by
25 this section shall apply to taxable years ending after the
26 date of the enactment of this Act.