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.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Dietary Supplements Access Act”.

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SEC. 2. EXPENDITURES FROM HEALTH SAVINGS ACCOUNTS, FLEXIBLE SPENDING ARRANGEMENTS, AND HEALTH REIMBURSEMENT ARRANGEMENTS FOR DIETARY SUPPLEMENTS.

(a) In General.—Section 223(d)(2) of the Internal Revenue Code of 1986 is amended by adding at the end the following:

“(E) Dietary nutritional supplement.—Amounts paid for a dietary supplement (as defined in section 201(ff) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 321(ff)) shall be treated as amounts paid for medical care.”.

(b) Reimbursements From Flexible Spending Arrangements and Health Arrangements for Dietary Nutritional Supplements.—Section 106 of such Code is amended by adding at the end the following:

“(h) Reimbursements for Dietary nutritional supplements.—For purposes of this section and section 105, expenses incurred for a dietary supplement (as defined in section 201(ff) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 321(ff)) shall be treated as incurred for medical care.”.

(e) Effective Date.—The amendments made by this section shall apply to taxable years ending after the date of the enactment of this Act.