AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 1922
OFFERED BY MR. NEAL OF MASSACHUSETTS

Strike all after the enacting clause and insert the following:

1 SECTION 1. SHORT TITLE.

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

2 SEC. 2. INCLUSION OF CERTAIN OVER-THE-COUNTER MEDICAL PRODUCTS AS QUALIFIED MEDICAL EXPENSES.

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

(1) by striking the last sentence of subparagraph (A) and inserting the following: “For purposes of this subparagraph, amounts paid for menstrual care products shall be treated as paid for medical care.”; and

(2) by adding at the end the following new subparagraph:

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

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

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

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

(d) EFFECTIVE DATES.—

(1) DISTRIBUTIONS FROM SAVINGS ACCOUNTS.—The amendments made by subsections (a) and (b) shall apply to amounts paid after December 31, 2019.
(2) REIMBURSEMENTS.—The amendment made by subsection (e) shall apply to expenses incurred after December 31, 2019.