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(Original Signature of Member)

115TH CONGRESS  
2D SESSION

# **H. R. 6199**

To amend the Internal Revenue Code of 1986 to include certain over-the-counter medical products as qualified medical expenses.

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## IN THE HOUSE OF REPRESENTATIVES

Ms. JENKINS of Kansas (for herself and Ms. MENG) introduced the following bill; which was referred to the Committee on

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## **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. INCLUSION OF CERTAIN OVER-THE-COUNTER**  
4                       **MEDICAL PRODUCTS AS QUALIFIED MEDICAL**  
5                       **EXPENSES.**

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

1           (1) by striking the last sentence of subpara-  
2           graph (A) and inserting the following: “For pur-  
3           poses of this subparagraph, amounts paid for men-  
4           strual care products shall be treated as paid for  
5           medical care.”, and

6           (2) by adding at the end the following new sub-  
7           paragraph:

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

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

20          (c) HEALTH FLEXIBLE SPENDING ARRANGEMENTS  
21          AND HEALTH REIMBURSEMENT ARRANGEMENTS.—Sec-  
22          tion 106 of such Code is amended by striking subsection  
23          (f) and inserting the following new subsection:

24                   “(f) REIMBURSEMENTS FOR MENSTRUAL CARE  
25          PRODUCTS.—For purposes of this section and section

1 105, expenses incurred for menstrual care products (as  
2 defined in section 223(d)(2)(D)) shall be treated as in-  
3 curred for medical care.”.

4 (d) EFFECTIVE DATES.—

5 (1) DISTRIBUTIONS FROM HEALTH SAVINGS AC-  
6 COUNTS.—The amendment made by subsections (a)  
7 and (b) shall apply to amounts paid after December  
8 31, 2018.

9 (2) REIMBURSEMENTS.—The amendment made  
10 by subsection (c) shall apply to expenses incurred  
11 after December 31, 2018.