

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

JUNE 22, 2018

Ms. JENKINS of Kansas (for herself, Ms. MENG, Mr. KIND, and Mr. PAULSEN) introduced the following bill; which was referred to the Committee on Ways and Means

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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—

8 (1) by striking the last sentence of subpara-  
9 graph (A) and inserting the following: “For pur-

1 poses of this subparagraph, amounts paid for men-  
2 strual care products shall be treated as paid for  
3 medical care.”; and

4 (2) by adding at the end the following new sub-  
5 paragraph:

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

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

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

22 “(f) REIMBURSEMENTS FOR MENSTRUAL CARE  
23 PRODUCTS.—For purposes of this section and section  
24 105, expenses incurred for menstrual care products (as

1 defined in section 223(d)(2)(D)) shall be treated as in-  
2 curred for medical care.”.

3 (d) EFFECTIVE DATES.—

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

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

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