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

To amend the Internal Revenue Code of 1986 to include certain over-the-counter medical products as qualified medical expenses.
Be it enacted by the Senate and House of Representa-
tives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Restoring Access to
Medication Act of 2018”.

SEC. 2. INCLUSION OF CERTAIN OVER-THE-COUNTER MED-
ICAL PRODUCTS AS QUALIFIED MEDICAL EX-
PENSES.

(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 prod-
ucts shall be treated as paid for medical care.”; and

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

“(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 women with
respect to menstruation or other genital-tract se-
cretions.”.

(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 HEALTH SAVINGS ACCOUNTS.—The amendments made by subsections (a) and (b) shall apply to amounts paid after December 31, 2018.

(2) REIMBURSEMENTS.—The amendment made by subsection (c) shall apply to expenses incurred after December 31, 2018.
To amend the Internal Revenue Code of 1986 to include certain over-the-counter medical products as qualified medical expenses.

Reported with an amendment, entitled to the Committee of the Whole House on the State of the Union, and ordered to be printed.

JULY 19, 2018

[Report No. 115-850]