

119TH CONGRESS  
2D SESSION

# H. R. 8933

To amend the Internal Revenue Code of 1986 to include dietary supplements as qualified medical expenses.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 20, 2026

Mr. LAHOOD (for himself, Mr. GOTTHEIMER, Ms. TENNEY, and Mr. BOYLE of Pennsylvania) 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 dietary supplements 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. SHORT TITLE.**

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

6       **SEC. 2. INCLUSION OF DIETARY SUPPLEMENTS AS QUALI-**  
7       **FIED MEDICAL EXPENSES.**

8       (a) HSAs.—

9               (1) IN GENERAL.—Section 223(d)(2)(A) of the  
10       Internal Revenue Code of 1986 is amended by add-

1       ing at the end the following: “For purposes of this  
 2       paragraph, amounts paid for dietary supplements  
 3       shall be treated as medical care to the extent that  
 4       such amounts do not exceed \$500 (\$250 in the case  
 5       of a married individual filing a separate return) for  
 6       any taxable year.”.

7               (2)       DIETARY       SUPPLEMENTS.—Section  
 8       223(d)(2) of such Code is amended by adding at the  
 9       end the following new subparagraph:

10               “(E) DIETARY SUPPLEMENT.—For pur-  
 11       poses of this paragraph—

12               “(i) IN GENERAL.—The term ‘dietary  
 13       supplement’ has the meaning given such  
 14       term under section 201(ff) of the Federal  
 15       Food, Drug, and Cosmetic Act (21 U.S.C.  
 16       321(ff)).

17               “(ii) EXCLUSION.—Such term shall  
 18       not include any product marketed, labeled,  
 19       or commonly understood to be an energy  
 20       drink, soft drink, or soda.”.

21       (b) ARCHER MSAs.—The last sentence of section  
 22       220(d)(2) of such Code is amended by adding at the end  
 23       the following: “For purposes of this paragraph, amounts  
 24       paid for dietary supplements (as defined in section  
 25       220(d)(2)(E)) shall be treated as medical care to the ex-

1 tent that such amounts do not exceed \$500 (\$250 in the  
 2 case of a married individual filing a separate return) for  
 3 any taxable year.”.

4 (c) HEALTH FLEXIBLE SPENDING ARRANGEMENTS  
 5 AND HEALTH REIMBURSEMENT ARRANGEMENTS.—Sec-  
 6 tion 106 of such Code is amended by adding at the end  
 7 the following new subsection:

8 “(h) DIETARY SUPPLEMENTS.—For purposes of this  
 9 section and section 105, expenses incurred for dietary sup-  
 10 plements (as defined in section 223(d)(2)(D)) shall be  
 11 treated as incurred for medical care to the extent that  
 12 such amounts do not exceed \$500 (\$250 in the case of  
 13 a married individual filing a separate return) for any tax-  
 14 able year.”.

15 (d) EFFECTIVE DATES.—

16 (1) DISTRIBUTIONS FROM SAVINGS AC-  
 17 COUNTS.—The amendment made by subsections (a)  
 18 and (b) shall apply to amounts paid after December  
 19 31, 2025.

20 (2) REIMBURSEMENTS.—The amendment made  
 21 by subsection (c) shall apply to expenses incurred  
 22 after December 31, 2025.

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