

111TH CONGRESS  
1ST SESSION

# H. R. 1948

To amend the Internal Revenue Code of 1986 to allow reimbursement from flexible spending accounts for certain dental products.

---

## IN THE HOUSE OF REPRESENTATIVES

APRIL 2, 2009

Mr. PASCRELL (for himself, Mr. DAVIS of Kentucky, Mr. PAUL, Mr. EHLERS, Mr. HELLER, Mr. LAMBORN, Mr. SIMPSON, Ms. KILPATRICK of Michigan, Mr. BURGESS, and Mr. SOUDER) introduced the following bill; which was referred to the Committee on Ways and Means

---

## A BILL

To amend the Internal Revenue Code of 1986 to allow reimbursement from flexible spending accounts for certain dental products.

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 “Dental Health Pro-  
5       motion Act of 2009”.

6       **SEC. 2. REIMBURSEMENT FROM FLEXIBLE SPENDING AC-**  
7       **COUNTS FOR CERTAIN DENTAL PRODUCTS.**

8       (a) IN GENERAL.—Section 106 of the Internal Rev-  
9       enue Code of 1986 (relating to contributions by employer

1 to accident and health plans) is amended by adding at the  
2 end the following new subsection:

3 “(f) DENTAL CARE PRODUCTS UNDER FLEXIBLE  
4 SPENDING ARRANGEMENT.—An arrangement shall not  
5 fail to be treated as a health flexible spending arrange-  
6 ment under this section or section 105 merely because  
7 such arrangement provides reimbursement for products  
8 used to diagnose, cure, mitigate, treat, or prevent the  
9 onset of tooth decay (caries), periodontal diseases, and  
10 conditions ailing the teeth, gums, and mouth, or affecting  
11 the proper function thereof, for which reimbursement  
12 without regard to this subsection would not otherwise be  
13 allowable.”.

14 (b) EFFECTIVE DATE.—The amendment made by  
15 subsection (a) shall apply to plan years beginning after  
16 the date of the enactment of this Act.

○