

111TH CONGRESS
1ST SESSION

H. R. 3445

To amend the Internal Revenue Code of 1986 to allow baby formula to be reimbursed under a health flexible spending arrangement if the mother has had a mastectomy and is medically unable to breastfeed.

IN THE HOUSE OF REPRESENTATIVES

JULY 31, 2009

Ms. WASSERMAN SCHULTZ (for herself and Mr. MEEK of Florida) 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 baby formula to be reimbursed under a health flexible spending arrangement if the mother has had a mastectomy and is medically unable to breastfeed.

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. BABY FORMULA REIMBURSEMENT UNDER**
4 **HEALTH FLEXIBLE SPENDING ARRANGE-**
5 **MENT.**

6 (a) IN GENERAL.—Section 106 of the Internal Rev-
7 enue Code of 1986 is amended by adding at the end the
8 following new subsection:

1 “(f) SPECIAL RULE FOR HEALTH FSA REIMBURSE-
2 MENT.—A plan shall not fail to be treated as a health
3 flexible spending arrangement under this section merely
4 because such plan provides for reimbursement of baby for-
5 mula for a child in cases in which the mother of the child
6 has had a mastectomy and is medically unable to
7 breastfeed.”.

8 (b) EFFECTIVE DATE.—The amendments made by
9 this section shall apply to distributions on or after the date
10 of the enactment of this Act.

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