

116TH CONGRESS
2D SESSION

S. 4463

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

IN THE SENATE OF THE UNITED STATES

AUGUST 6, 2020

Mr. CRAMER introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to include certain over-the-counter dietary supplement 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 DIETARY SUPPLEMENT PROD-**
4 **UCTS AS QUALIFIED MEDICAL EXPENSES.**

5 (a) HSAs.—Section 223(d)(2) of the Internal Rev-
6 enue Code of 1986 is amended—

7 (1) by inserting “or dietary supplement prod-
8 ucts” after “menstrual care products” in the last
9 sentence of subparagraph (A); and

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

3 “(E) DIETARY SUPPLEMENT PRODUCT.—

4 For purposes of this paragraph, the term ‘die-
5 tary supplement product’ means a nutritional
6 product that is labeled with—

7 “(i) a statement describing how the
8 product is intended to affect the structure
9 or function of the human body, or

10 “(ii) a statement characterizing the
11 mechanism by which the product acts to
12 maintain such structure or function.”.

13 (b) ARCHER MSAS.—The last sentence of section
14 220(d)(2)(A) of such Code is amended by inserting “or
15 dietary supplement products (as defined in section
16 223(d)(2)(E))” after “menstrual care products (as defined
17 in section 223(d)(2)(D))”.

18 (c) HEALTH FLEXIBLE SPENDING ARRANGEMENTS
19 AND HEALTH REIMBURSEMENT ARRANGEMENTS.—Sec-
20 tion 106(f) of such Code is amended—

21 (1) by inserting “or dietary supplement prod-
22 ucts (as defined in section 223(d)(2)(E))” after
23 “menstrual care products (as defined in section
24 223(d)(2)(D))”; and

1 (2) in the heading, by inserting “AND DIETARY
2 SUPPLEMENT PRODUCTS” after “MENSTRUAL CARE
3 PRODUCTS”.

4 (d) EFFECTIVE DATES.—

5 (1) DISTRIBUTIONS FROM SAVINGS AC-
6 COUNTS.—The amendment made by subsections (a)
7 and (b) shall apply to amounts paid after December
8 31, 2019.

9 (2) REIMBURSEMENTS.—The amendment made
10 by subsection (c) shall apply to expenses incurred
11 after December 31, 2019.

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