

111TH CONGRESS
1ST SESSION

H. R. 3406

To amend the Internal Revenue Code of 1986 to exclude from gross income amounts reimbursed by an individual's employer for certain dietary supplements and meal replacement products.

IN THE HOUSE OF REPRESENTATIVES

JULY 30, 2009

Mr. BLUMENAUER (for himself and Ms. GINNY BROWN-WAITE 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 exclude from gross income amounts reimbursed by an individual's employer for certain dietary supplements and meal replacement 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 shall be known as the "Tax Equity for Meal
5 Replacements and Supplements Act of 2009".

1 **SEC. 2. EXCLUSION FROM GROSS INCOME OF AMOUNTS RE-**
2 **IMBURSED BY AN EMPLOYER FOR CERTAIN**
3 **DIETARY SUPPLEMENTS AND MEAL RE-**
4 **PLACEMENT PRODUCTS.**

5 (a) IN GENERAL.—Section 105 of the Internal Rev-
6 enue Code of 1986 is amended by adding at the end the
7 following new subsection:

8 “(k) QUALIFIED DIETARY SUPPLEMENTS AND MEAL
9 REPLACEMENT PRODUCTS TREATED AS MEDICAL
10 CARE.—For purposes of subsection (b), the term ‘medical
11 care’ includes—

12 “(1) dietary supplements, as defined in section
13 201(ff) of the Federal Food, Drug, and Cosmetic
14 Act—

15 “(A) that are permitted under section
16 403(r)(5)(D) of such Act to bear labeling mak-
17 ing a claim described in such section (relating
18 to health claims), or

19 “(B) that are permitted by the Food and
20 Drug Administration to bear labeling making a
21 claim that characterizes the relationship of a
22 nutrient to a disease or a health-related condi-
23 tion and which does not meet the standard set
24 forth in section 403(r)(3)(B)(i) of the Federal
25 Food, Drug, and Cosmetic Act, and

1 “(2) meal replacement products that may,
2 under section 403 of the Federal Food, Drug, and
3 Cosmetic Act, bear labeling providing that the prod-
4 ucts are low fat and are a good source of protein,
5 fiber, and multiple essential vitamins and minerals,
6 and—

7 “(A) that are permitted, under section
8 403(r)(3) of the Federal Food, Drug, and Cos-
9 metic Act, to bear labeling making a claim de-
10 scribed in such section (relating to health
11 claims), or

12 “(B) that are permitted by the Food and
13 Drug Administration to bear labeling making a
14 claim that characterizes the relationship of a
15 nutrient to a disease or a health-related condi-
16 tion and which does not meet the standard set
17 forth in section 403(r)(3)(B)(i) of the Federal
18 Food, Drug, and Cosmetic Act.”.

19 (b) EFFECTIVE DATE.—The amendments made by
20 this section shall apply to taxable years beginning after
21 the date of the enactment of this Act.

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