

117TH CONGRESS  
1ST SESSION

# H. R. 5747

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

---

## IN THE HOUSE OF REPRESENTATIVES

OCTOBER 27, 2021

Mr. BRENDAN F. BOYLE of Pennsylvania (for himself and Mr. LAHOOD) 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 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) in subparagraph (A), by inserting “or die-  
8 tary supplement products” after “menstrual care  
9 products”; 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 or incurred  
8       after December 31, 2021.

9           (2) REIMBURSEMENTS.—The amendment made  
10      by subsection (c) shall apply to expenses paid or in-  
11      curred after December 31, 2021.

○