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(Original Signature of Member)

118TH CONGRESS
1ST SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to include over-the-counter oral healthcare products as qualified medical expenses which can be purchased with HSA and FSA funds.

IN THE HOUSE OF REPRESENTATIVES

Mr. VAN DREW introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to include over-the-counter oral healthcare products as qualified medical expenses which can be purchased with HSA and FSA funds.

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 CERTAIN OVER-THE-COUNTER**
4 **MEDICAL PRODUCTS AS QUALIFIED MEDICAL**
5 **EXPENSES.**

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

1 (1) in subparagraph (A), by inserting “, tooth-
2 brushes (manual or electric), water flossers, or oral
3 healthcare products” after “amounts paid for men-
4 strual care products”, and

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

7 “(E) ORAL HEALTHCARE PRODUCT.—For
8 purposes of this paragraph, the term ‘oral
9 healthcare product’ means an over-the-counter
10 anticaries drug product or antiplaque or
11 antigingivitis over-the-counter drug product
12 suitable for topical administration to the teeth
13 or gums that is generally recognized as safe
14 and effective under section 505G of the Federal
15 Food, Drug, and Cosmetic Act (21 U.S.C.
16 355f).”.

17 (b) ARCHER MSAs.—Section 220(d)(2)(A) of such
18 Code is amended by inserting “toothbrushes (manual or
19 electric), water flossers, or oral healthcare products (as de-
20 fined in section 223(d)(2)(E))” after “amounts paid for
21 menstrual care products (as defined in section
22 223(d)(2)(D))”.

23 (c) HEALTH FLEXIBLE SPENDING ARRANGEMENTS
24 AND HEALTH REIMBURSEMENT ARRANGEMENTS.—Sec-

1 tion 106 of such Code is amended by adding at the end
2 the following new subsection:

3 “(h) REIMBURSEMENT FOR TOOTHBRUSHES, WATER
4 FLOSSERS, AND ORAL HEALTHCARE PRODUCTS.—For
5 purposes of this section and section 105, expenses in-
6 curred for toothbrushes (manual or electric), water
7 flossers, and oral healthcare products (as defined in sec-
8 tion 223(d)(2)(E)) shall be treated as incurred for medical
9 care.”.

10 (d) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to expenses incurred after the date
12 of the enactment of this Act.