

119TH CONGRESS
2D SESSION

S. _____

To amend the Internal Revenue Code of 1986 to include dietary supplements as qualified medical expenses.

IN THE SENATE OF THE UNITED STATES

Mr. CRAMER (for himself and Mr. CURTIS) introduced the following bill; which was read twice and referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to include dietary supplements 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. SHORT TITLE.**

4 This Act may be cited as the “Dietary Supplements
5 Access Act”.

6 **SEC. 2. INCLUSION OF DIETARY SUPPLEMENTS AS QUALI-**
7 **FIED MEDICAL EXPENSES.**

8 (a) HSAs.—

9 (1) IN GENERAL.—Section 223(d)(2)(A) of the
10 Internal Revenue Code of 1986 is amended by add-

1 ing at the end the following: “For purposes of this
2 paragraph, amounts paid for dietary supplements
3 shall be treated as medical care to the extent that
4 such amounts do not exceed \$500 (\$250 in the case
5 of a married individual filing a separate return) for
6 any taxable year.”.

7 (2) DIETARY SUPPLEMENTS.—Section
8 223(d)(2) of such Code is amended by adding at the
9 end the following new subparagraph:

10 “(E) DIETARY SUPPLEMENT.—For pur-
11 poses of this paragraph—

12 “(i) IN GENERAL.—The term ‘dietary
13 supplement’ has the meaning given such
14 term under section 201(ff) of the Federal
15 Food, Drug, and Cosmetic Act (21 U.S.C.
16 321(ff)).

17 “(ii) EXCLUSION.—Such term shall
18 not include any product marketed, labeled,
19 or commonly understood to be an energy
20 drink, soft drink, or soda.”.

21 (b) ARCHER MSAs.—The last sentence of section
22 220(d)(2) of such Code is amended by adding at the end
23 the following: “For purposes of this paragraph, amounts
24 paid for dietary supplements (as defined in section
25 220(d)(2)(E)) shall be treated as medical care to the ex-

1 tent that such amounts do not exceed \$500 (\$250 in the
2 case of a married individual filing a separate return) for
3 any taxable year.”.

4 (c) HEALTH FLEXIBLE SPENDING ARRANGEMENTS
5 AND HEALTH REIMBURSEMENT ARRANGEMENTS.—Sec-
6 tion 106 of such Code is amended by adding at the end
7 the following new subsection:

8 “(h) DIETARY SUPPLEMENTS.—For purposes of this
9 section and section 105, expenses incurred for dietary sup-
10 plements (as defined in section 223(d)(2)(D)) shall be
11 treated as incurred for medical care to the extent that
12 such amounts do not exceed \$500 (\$250 in the case of
13 a married individual filing a separate return) for any tax-
14 able year.”.

15 (d) EFFECTIVE DATES.—

16 (1) DISTRIBUTIONS FROM SAVINGS AC-
17 COUNTS.—The amendment made by subsections (a)
18 and (b) shall apply to amounts paid after December
19 31, 2026.

20 (2) REIMBURSEMENTS.—The amendment made
21 by subsection (c) shall apply to expenses incurred
22 after December 31, 2026.