

**AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 1922
OFFERED BY MR. NEAL OF MASSACHUSETTS**

Strike all after the enacting clause and insert the following:

1 SECTION 1. SHORT TITLE.

2 This Act may be cited as the “Restoring Access to
3 Medication Act of 2019”.

**4 SEC. 2. INCLUSION OF CERTAIN OVER-THE-COUNTER MED-
5 ICAL PRODUCTS AS QUALIFIED MEDICAL EX-
6 PENSES.**

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

9 (1) by striking the last sentence of subpara-
10 graph (A) and inserting the following: “For pur-
11 poses of this subparagraph, amounts paid for men-
12 strual care products shall be treated as paid for
13 medical care.”; and

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

16 “(D) MENSTRUAL CARE PRODUCT.—For
17 purposes of this paragraph, the term ‘menstrual
18 care product’ means a tampon, pad, liner, cup,

1 sponge, or similar product used by individuals
2 with respect to menstruation or other genital-
3 tract secretions.”.

4 (b) ARCHER MSAS.—Section 220(d)(2)(A) of such
5 Code is amended by striking the last sentence and insert-
6 ing the following: “For purposes of this subparagraph,
7 amounts paid for menstrual care products (as defined in
8 section 223(d)(2)(D)) shall be treated as paid for medical
9 care.”.

10 (c) HEALTH FLEXIBLE SPENDING ARRANGEMENTS
11 AND HEALTH REIMBURSEMENT ARRANGEMENTS.—Sec-
12 tion 106 of such Code is amended by striking subsection
13 (f) and inserting the following new subsection:

14 “(f) REIMBURSEMENTS FOR MENSTRUAL CARE
15 PRODUCTS.—For purposes of this section and section
16 105, expenses incurred for menstrual care products (as
17 defined in section 223(d)(2)(D)) shall be treated as in-
18 curred for medical care.”.

19 (d) EFFECTIVE DATES.—

20 (1) DISTRIBUTIONS FROM SAVINGS AC-
21 COUNTS.—The amendments made by subsections (a)
22 and (b) shall apply to amounts paid after December
23 31, 2019.

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

