

117TH CONGRESS  
1ST SESSION

# H. R. 5214

To amend the Internal Revenue Code of 1986 to permit expenditures from health savings accounts, flexible spending arrangements, and health reimbursement arrangements for dietary supplements.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 10, 2021

Mr. CURTIS (for himself and Mr. GOTTHEIMER) introduced the following bill;  
which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to permit expenditures from health savings accounts, flexible spending arrangements, and health reimbursement arrangements for dietary supplements.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

1 **SECTION 1. EXPENDITURES FROM HEALTH SAVINGS AC-**  
2 **COUNTS, FLEXIBLE SPENDING ARRANGE-**  
3 **MENTS, AND HEALTH REIMBURSEMENT AR-**  
4 **RANGEMENTS FOR DIETARY SUPPLEMENTS.**

5 (a) IN GENERAL.—Section 223(d)(2) of the Internal  
6 Revenue Code of 1986 Code is amended by adding at the  
7 end the following:

8 “(E) DIETARY NUTRITIONAL SUPPLE-  
9 MENT.—Amounts paid for a dietary supplement  
10 (as defined in section 201(ff) of the Federal  
11 Food, Drug, and Cosmetic Act (21 U.S.C.  
12 321(ff)) shall be treated as amounts paid for  
13 medical care.”.

14 (b) REIMBURSEMENTS FROM FLEXIBLE SPENDING  
15 ARRANGEMENTS AND HEALTH ARRANGEMENTS FOR DIE-  
16 TARY NUTRITIONAL SUPPLEMENTS.—Section 106 of such  
17 Code is amended by adding at the end the following:

18 “(h) REIMBURSEMENTS FOR DIETARY NUTRITIONAL  
19 SUPPLEMENTS.—For purposes of this section and section  
20 105, expenses incurred for a dietary supplement (as de-  
21 fined in section 201(ff) of the Federal Food, Drug, and  
22 Cosmetic Act (21 U.S.C. 321(ff)) shall be treated as in-  
23 curred for medical care.”.

1       (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years ending after the  
3 date of the enactment of this Act.

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