

117TH CONGRESS
1ST SESSION

H. R. 373

To treat certain face coverings and disinfectants as medical expenses for purposes of certain Federal tax benefits.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 21, 2021

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

A BILL

To treat certain face coverings and disinfectants as medical expenses for purposes of certain Federal tax benefits.

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 FACE COVERINGS AND**
4 **DISINFECTANTS AS MEDICAL EXPENSES FOR**
5 **CERTAIN FEDERAL TAX BENEFITS.**

6 (a) IN GENERAL.—For purposes of section 213 of the
7 Internal Revenue Code of 1986 (and any provision of such
8 Code which relies on such section for the definition of
9 medical care, including sections 105, 106, 213, 220, and
10 223 of such Code), amounts paid (or expenses incurred,

1 as the case may be) during the specified period for quali-
2 fied COVID–19 prevention items shall be treated as
3 amounts paid (or expenses incurred) for medical care.

4 (b) QUALIFIED COVID–19 PREVENTION ITEMS.—
5 For purposes of this section, the term “qualified COVID–
6 19 prevention items” means—

7 (1) face masks which are recommended by the
8 Director of the Centers for Disease Control and Pre-
9 vention for use by the general public to reduce the
10 spread of COVID–19, and

11 (2) hand sanitizers which are recommended by
12 the Commissioner of Food and Drugs for use by
13 general public to reduce the spread of COVID–19.

14 (c) SPECIFIED PERIOD.—For purposes of this sec-
15 tion—

16 (1) IN GENERAL.—The term “specified period”
17 means the period beginning on the date of the enact-
18 ment of this Act and ending with the close of cal-
19 endar year which includes the date on which the
20 Secretary, after consultation with the Secretary of
21 Health and Human Services, determines that the
22 COVID–19 public health emergency has terminated.

23 (2) COVID–19 PUBLIC HEALTH EMERGENCY.—
24 The term “COVID–19 public health emergency”
25 means the emergency declared with respect to

1 COVID–19 by the Secretary of Health and Human
2 Services on January 31, 2020, under section 319 of
3 the Public Health Service Act (42 U.S.C. 247d)
4 (and any renewals or extensions thereof).

5 (d) TREATMENT OF PLAN AMENDMENTS.—A plan or
6 other arrangement that otherwise satisfies all applicable
7 requirements of sections 106 and 125 of the Internal Rev-
8 enue Code of 1986 (including any rules or regulations
9 thereunder) shall not fail to be treated as a cafeteria plan
10 or health flexible spending arrangement merely because
11 such plan or arrangement is amended pursuant to a provi-
12 sion under this section and such amendment is retroactive,
13 if—

14 (1) such amendment is adopted no later than
15 the last day of the plan year in which the amend-
16 ment is effective, and

17 (2) the plan or arrangement is operated con-
18 sistent with the terms of such amendment during
19 the period beginning on the effective date of the
20 amendment and ending on the date the amendment
21 is adopted.

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