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119TH CONGRESS
1ST SESSION

H. R. 4203

To amend the Internal Revenue Code of 1986 to allow certain wearable devices to be purchased using health savings accounts and other spending arrangements and reimbursement accounts.

IN THE HOUSE OF REPRESENTATIVES

JUNE 26, 2025

Mr. SCHWEIKERT (for himself and Mr. BERA) 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 allow certain wearable devices to be purchased using health savings accounts and other spending arrangements and reimbursement accounts.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Wearable Equipment Adoption and Reinforcement and Investment in Technology Act'' or the ''WEAR IT Act''.

SEC. 2. INCLUSION OF CERTAIN WEARABLE DEVICES AS QUALIFIED MEDICAL EXPENSES.

(a) HSAs.—Section 223(d)(2) of the Internal Revenue Code of 1986 is amended—

(1) in the last sentence of subparagraph (A), by striking the period at the end and inserting the following: ", and amounts paid for wearable devices shall be treated as paid for medical care to the extent such amounts do not exceed $375 for the taxable year.", and

(2) by adding at the end the following new subparagraph:

"(E) WEARABLE DEVICE.—For purposes of this paragraph, the term 'wearable device' means a device or software (including subscriptions) that—

"(i) is worn on the body or is used primarily in connection with a device that is worn on the body, and

"(ii) either—

"(I) collects and analyzes physiological data for the diagnosis, cure, mitigation, treatment, or prevention of a disease, impairment, or health condition, or

"(II) assists the rendering of a diagnosis or provides a treatment, mitigation, or cure for any disease, impairment, or health condition.".

(b) ARCHER MSAS.—Section 220(d)(2)(A) of such Code is amended by striking the period at the end and inserting the following: ", and amounts paid for wearable devices (as defined in section 223(d)(2)(E)) shall be treated as paid for medical care to the extent such amounts do not exceed $375 for the taxable year."

(c) HEALTH FLEXIBLE SPENDING ARRANGEMENTS AND HEALTH REIMBURSEMENT ARRANGEMENTS.—Section 106 of such Code is amended by adding at the end the following new subsection:

"(h) REIMBURSEMENTS FOR WEARABLE DEVICES.—For purposes of this section and section 105, expenses incurred for wearable devices (as defined in section 223(d)(2)(E)) shall be treated as incurred for medical care to the extent such amounts do not exceed $375 for the taxable year.".

(d) EFFECTIVE DATES.—

(1) DISTRIBUTIONS FROM SAVINGS ACCOUNTS.—The amendments made by subsections (a) and (b) shall apply to amounts paid after December 31, 2025.

(2) REIMBURSEMENTS.—The amendment made by subsection (c) shall apply to expenses incurred after December 31, 2025.

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