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119TH CONGRESS
2D SESSION

H. R. 8933

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

IN THE HOUSE OF REPRESENTATIVES

MAY 20, 2026

Mr. LAHOOD (for himself, Mr. GOTTHEIMER, Ms. TENNEY, and Mr. BOYLE of Pennsylvania) 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 include dietary supplements as qualified medical expenses.

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 "Dietary Supplements Access Act".

SEC. 2. INCLUSION OF DIETARY SUPPLEMENTS AS QUALIFIED MEDICAL EXPENSES.

(a) HSAS.—

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

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

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

‘‘(E) DIETARY SUPPLEMENT.—For purposes of this paragraph—

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

‘‘(ii) EXCLUSION.—Such term shall not include any product marketed, labeled, or commonly understood to be an energy drink, soft drink, or soda.’’.

(b) ARCHER MSAS.—The last sentence of section 220(d)(2) of such Code is amended by adding at the end the following: ‘‘For purposes of this paragraph, amounts paid for dietary supplements (as defined in section 220(d)(2)(E)) shall be treated as medical care to the extent that such amounts do not exceed $500 ($250 in the case of a married individual filing a separate return) for any 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) DIETARY SUPPLEMENTS.—For purposes of this section and section 105, expenses incurred for dietary supplements (as defined in section 223(d)(2)(D)) shall be treated as incurred for medical care to the extent that such amounts do not exceed $500 ($250 in the case of a married individual filing a separate return) for any taxable year.''.

(d) EFFECTIVE DATES.—

(1) DISTRIBUTIONS FROM SAVINGS ACCOUNTS.—The amendment 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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