AMENDMENT TO RULES COMMITTEE PRINT 115-39

OFFERED BY MS. MENG OF NEW YORK

At the end of the bill, add the following new title:

TITLE VI—MENSTRUAL HYGIENE PRODUCTS REIMBURSEMENT FROM HEALTH FLEXIBLE SPENDING ARRANGEMENTS

SEC. 6001. MENSTRUAL HYGIENE PRODUCTS REIMBURSEMENT FROM HEALTH FLEXIBLE SPENDING ARRANGEMENTS.

(a) IN GENERAL.—Section 106 of the Internal Revenue Code of 1986 is amended by adding at the end the following:

“(g) MENSTRUAL HYGIENE PRODUCTS.—

“(1) IN GENERAL.—Amounts paid or incurred for menstrual hygiene products shall be treated as a qualified medical expense eligible for reimbursement from a health flexible spending arrangement.

“(2) MENSTRUAL HYGIENE PRODUCTS DEFINED.—For purposes of paragraph (1), the term ‘menstrual hygiene products’ means tampons, pads, liners, cups, sponges, douches, wipes, sprays, and
similar products used by women with respect to menstruation or other genital-tract secretions.”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.