

## S 3172

A bill to amend the Internal Revenue Code of 1986 to include certain over-the-counter dietary supplement products and foods for special dietary uses as qualified medical expenses.

**Congress:** 118 (2023–2025, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Oct 31, 2023

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (Oct 31, 2023)

**Official Text:** <https://www.congress.gov/bill/118th-congress/senate-bill/3172>

### Sponsor

**Name:** Sen. Cramer, Kevin [R-ND]

**Party:** Republican • **State:** ND • **Chamber:** Senate

### Cosponsors

No cosponsors are listed for this bill.

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Oct 31, 2023

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

No related bills are listed.

### Summary (as of Oct 31, 2023)

This bill expands the tax deduction for qualified medical expenses to include dietary supplement products (i.e., nutritional products with labeling relating to their effects on bodily functions) and foods for a special dietary use (i.e., vitamins and minerals). The bill also allows payments from certain tax-preferred spending and reimbursement accounts for these products.

### Actions Timeline

- **Oct 31, 2023:** Introduced in Senate
- **Oct 31, 2023:** Read twice and referred to the Committee on Finance.