

110TH CONGRESS
2D SESSION

S. 3717

To amend the Internal Revenue Code of 1986 to allow reimbursement from flexible spending accounts for certain dental products.

IN THE SENATE OF THE UNITED STATES

NOVEMBER 20, 2008

Ms. STABENOW (for herself and Mr. CORNYN) introduced the following bill;
which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to allow reimbursement from flexible spending accounts for certain dental products.

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. SHORT TITLE.**

4 This Act may be cited as the “Dental Health Pro-
5 motion Act of 2008”.

6 **SEC. 2. REIMBURSEMENT FROM FLEXIBLE SPENDING AC-**
7 **COUNTS FOR CERTAIN DENTAL PRODUCTS.**

8 (a) IN GENERAL.—Section 106 of the Internal Rev-
9 enue Code of 1986 (relating to contributions by employer

1 to accident and health plans) is amended by adding at the
2 end the following new subsection:

3 “(f) DENTAL CARE PRODUCTS UNDER FLEXIBLE
4 SPENDING ARRANGEMENT.—An arrangement shall not
5 fail to be treated as a health flexible spending arrange-
6 ment under this section or section 105 merely because
7 such arrangement provides reimbursement for products
8 used to diagnose, cure, mitigate, treat, or prevent the
9 onset of tooth decay (caries), periodontal diseases, and
10 conditions ailing the teeth, gums, and mouth, or affecting
11 the proper function thereof, for which reimbursement
12 without regard to this subsection would not otherwise be
13 allowable.”.

14 (b) EFFECTIVE DATE.—The amendment made by
15 subsection (a) shall apply to plan years beginning after
16 the date of the enactment of this Act.

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