Rep. Green offered the following resolution: **House Resolution No. 356.** 

A resolution to memorialize the Congress of the United States to amend the Internal Revenue Code to allow feminine-hygiene products to qualify as an eligible expense under flexible spending accounts.

Whereas, Chapter 26, section 125 of the U.S. Internal Revenue Code permits employers to offer and maintain flexible spending accounts for their employees. Flexible spending accounts, or FSAs, allow employees to set aside part of his or her paycheck to pay for certain qualified expenses. The money set aside in FSA programs is not considered income by the IRS, and therefore, the money deposited into these programs is removed from the participant's taxable income; and

Whereas, Flexible spending accounts provide significant benefit to participants. FSAs allow employees to reduce the after-tax cost of medical services and qualified products bought by participants and their dependents. The program allows participants to be reimbursed for these services and products, effectively making them a tax-free expenditure. Under the program, a broad range of services and products are eligible for reimbursement, including doctor office deductibles, prescriptions, eye glasses and contacts, cosmetic dentistry, and others. Products eligible for reimbursement include items such as bandages, adhesive pads and medical gauze. Products eligible for FSA reimbursement do not include feminine-hygiene products; and

Whereas, Feminine-hygiene products are essential to the health care needs of women. Despite the medical necessity, expense, and frequency of need, these products are not eligible for FSA reimbursement, and yet, similar hygiene products are covered under the program. It's time to make feminine-hygiene products FSA eligible; now, therefore, be it

Resolved by the House of Representatives, That we memorialize the Congress of the United States to amend the Internal Revenue Code to allow feminine-hygiene products to qualify as an eligible expense under flexible spending accounts; and be it further

Resolved, That copies of this resolution be transmitted to the President of the United States Senate, the Speaker of the United States House of Representatives, and the members of the Michigan congressional delegation.