

## HOUSE RESOLUTION NO. 39

Reps. Brixie, Kennedy, Ellison, Cherry, Love, Kuppa, Hope, Manoogian, Pohutsky, Wittenberg, Hammoud, Hoadley, Clemente, Haadsma, Robinson, Hood, Stone, Shannon, Elder, Sowerby, Bolden, Rabhi, Guerra, Tate, Brenda Carter, Coleman, Whitsett and Lasinski offered the following resolution:

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

5           Whereas, Chapter 26, section 125 of the U.S. Internal Revenue  
6 Code permits employers to offer and maintain flexible spending  
7 accounts for their employees. Flexible spending accounts, or FSAs,  
8 allow an employee to set aside part of their paychecks to pay for  
9 certain qualified expenses. The money set aside in FSA programs is

1 not considered income by the IRS, and therefore, the money  
2 deposited into these programs is removed from the participant's  
3 taxable income; and

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

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

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

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