

Stricken language would be deleted from and underlined language would be added to present law.

State of Arkansas
95th General Assembly
Regular Session, 2025

A Bill

HOUSE BILL 1408

By: Representative Pilkington

By: Senator J. Bryant

For An Act To Be Entitled

AN ACT TO ALLOW QUALIFYING PATIENTS OR DESIGNATED CAREGIVERS TO PURCHASE MEDICAL MARIJUANA USING A FLEXIBLE SPENDING ACCOUNT OR A HEALTH SAVINGS ACCOUNT; AND FOR OTHER PURPOSES

Subtitle

TO ALLOW QUALIFYING PATIENTS OR DESIGNATED CAREGIVERS TO PURCHASE MEDICAL MARIJUANA USING A FLEXIBLE SPENDING ACCOUNT OR A HEALTH SAVINGS ACCOUNT.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code Title 20, Chapter 56, Subchapter 3, is amended to add an additional section to read as follows:

20-56-309. Medical marijuana – Health savings account – Flexible spending account – Definitions.

(a) As used in this section:

(1) "Flexible spending account" means a medical expense flexible spending account in conjunction with a cafeteria plan as permitted under the Internal Revenue Code of 1986; and

(2) "Health savings account" means an account established by an individual under a medical care savings account program to pay the eligible medical expenses of a qualifying patient under a policy of individual or group health insurance coverage that satisfies the criteria for a high-deductible health plan under 26 U.S.C. § 223, as it existed on January 1,



2025.

(b) A qualifying patient or designated caregiver under Arkansas Medical Marijuana Amendment of 2016, Arkansas Constitution, Amendment 98, may use a flexible spending account or a health savings account to purchase medical marijuana.