

1 State of Arkansas
2 95th General Assembly
3 Regular Session, 2025
4

A Bill

HOUSE BILL 1408

5 By: Representative Pilkington
6 By: Senator J. Bryant
7

For An Act To Be Entitled

9 AN ACT TO ALLOW QUALIFYING PATIENTS OR DESIGNATED
10 CAREGIVERS TO PURCHASE MEDICAL MARIJUANA USING A
11 FLEXIBLE SPENDING ACCOUNT OR A HEALTH SAVINGS
12 ACCOUNT; AND FOR OTHER PURPOSES
13

Subtitle

16 TO ALLOW QUALIFYING PATIENTS OR
17 DESIGNATED CAREGIVERS TO PURCHASE
18 MEDICAL MARIJUANA USING A FLEXIBLE
19 SPENDING ACCOUNT OR A HEALTH SAVINGS
20 ACCOUNT.
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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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24 SECTION 1. Arkansas Code Title 20, Chapter 56, Subchapter 3, is
25 amended to add an additional section to read as follows:

26 20-56-309. Medical marijuana – Health savings account – Flexible
27 spending account – Definitions.

28 (a) As used in this section:

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

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



1 2025.

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

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