

115TH CONGRESS
1ST SESSION

S. 1977

To amend the Internal Revenue Code of 1986 to extend the 7.5 percent threshold for the medical expense deduction for individuals age 65 or older.

IN THE SENATE OF THE UNITED STATES

OCTOBER 18, 2017

Mr. BROWN (for himself, Mr. PORTMAN, Mr. NELSON, and Mrs. CAPITO) 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 extend the 7.5 percent threshold for the medical expense deduction for individuals age 65 or older.

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 “Seniors Tax Hike Pre-
5 vention Act of 2017”.

1 **SEC. 2. EXTENSION OF 7.5 PERCENT THRESHOLD FOR MED-**
 2 **ICAL EXPENSE DEDUCTION FOR INDIVID-**
 3 **UALS AGE 65 OR OLDER.**

4 (a) IN GENERAL.—Subsection (f) of section 213 of
 5 the Internal Revenue Code of 1986 is amended—

6 (1) by striking “January 1, 2017” and insert-
 7 ing “January 1, 2020”; and

8 (2) by striking “2013, 2014, 2015, AND 2016”
 9 in the heading and inserting “2013 THROUGH
 10 2019”.

11 (b) EFFECTIVE DATE.—The amendments made by
 12 this section shall apply to taxable years beginning after
 13 December 31, 2016.

14 **SEC. 3. SENSE OF THE SENATE RELATING TO OFFSETTING**
 15 **REVENUE LOSS.**

16 It is the sense of the Senate that the reduction in
 17 revenues to the Treasury resulting from the amendments
 18 made by section 2 should be offset by means of an appro-
 19 priate amendment to the Internal Revenue Code of 1986.

○