

119TH CONGRESS
1ST SESSION

H. R. 1506

To amend the Internal Revenue Code of 1986 to treat qualified water competency and water safety lesson expenses as medical expenses.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 21, 2025

Mr. STEUBE (for himself, Ms. ROSS, Mr. MOYLAN, and Mr. DAVIS of North Carolina) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to treat qualified water competency and water safety lesson expenses as medical expenses.

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 “Safe Water Instruction
5 for Minors Act of 2025” or the “SWIM Act of 2025”.

6 **SEC. 2. CERTAIN AMOUNTS PAID FOR WATER COMPETENCY**
7 **AND LIFE SAVING WATER SAFETY LESSONS.**

8 (a) IN GENERAL.—Section 213(d)(1) of the Internal
9 Revenue Code of 1986 is amended by striking “or” at the

1 end of subparagraph (C), by striking the period at the end
2 of subparagraph (D) and inserting “, or”, and by inserting
3 after subparagraph (D) the following new subparagraph:

4 “(E) for qualified water competency and
5 water safety lesson expenses.”.

6 (b) QUALIFIED WATER COMPETENCY AND WATER
7 SAFETY LESSON EXPENSES.—Section 213(d) of the In-
8 ternal Revenue Code of 1986 is amended by adding at the
9 end the following new paragraph:

10 “(12) QUALIFIED WATER COMPETENCY AND
11 WATER SAFETY LESSON EXPENSES.—

12 “(A) IN GENERAL.—The term ‘qualified
13 water competency and water safety lesson ex-
14 penses’ means amounts paid to participate in
15 basic water safety and basic swimming instruc-
16 tion or for equipment necessary for such par-
17 ticipation.

18 “(B) OVERALL DOLLAR LIMITATION.—The
19 aggregate amount treated as water competency
20 and water safety expenses with respect to any
21 taxpayer for any taxable year shall not exceed
22 \$500 (\$1,000 in the case of a joint return or
23 a head of household (as defined in section
24 2(b)).

1 “(C) LIMITATIONS RELATED TO WATER
2 COMPETENCY AND WATER SAFETY LESSONS.—
3 Amounts paid for lessons described in subpara-
4 graph (A) shall be treated as qualified expenses
5 only—

6 “(i) if such lessons are focused on
7 water safety and competency lessons and
8 are not intended for competitive swimming
9 or training lessons, and

10 “(ii) in the case of amounts paid for
11 any single item equipment, such amounts
12 do not exceed \$100.”.

13 (c) EFFECTIVE DATE.—The amendments made by
14 this section shall apply to taxable years beginning after
15 the date of the enactment of this Act.

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