

106TH CONGRESS
1ST SESSION

H. R. 3306

To amend the Internal Revenue Code of 1986 to provide that amounts paid for foods for special dietary use, dietary supplements, or medical foods shall be treated as medical expenses.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 10, 1999

Mr. BURTON of Indiana 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 provide that amounts paid for foods for special dietary use, dietary supplements, or medical foods shall be treated 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. FINDINGS.**

4 The Congress hereby finds that—

5 (1) the inclusion of foods for special dietary
6 use, dietary supplements, and medical foods in the
7 deduction for medical care does not subject them to
8 regulation as drugs,

1 (2) there is precedent under which the Internal
2 Revenue Service has treated such items as allowable
3 for the medical expense deduction,

4 (3) such items have been shown through re-
5 search and historical use to be a valuable benefit to
6 human health, in particular disease prevention and
7 overall good health, and

8 (4) children with inborn errors of metabolism,
9 metabolic disorders, and autism, and all individuals
10 with diabetes, autoimmune disorders, and chronic in-
11 flammatory conditions, frequently require daily die-
12 tary interventions as well as medical interventions to
13 manage their conditions and such dietary interven-
14 tions often become a significant economic burden on
15 such individuals.

16 **SEC. 2. AMOUNTS PAID FOR FOODS FOR SPECIAL DIETARY**
17 **USE, DIETARY SUPPLEMENTS, OR MEDICAL**
18 **FOODS TREATED AS MEDICAL EXPENSES.**

19 (a) IN GENERAL.—Paragraph (1) of section 213(d)
20 of the Internal Revenue Code of 1986 (relating to medical,
21 dental, etc., expenses) is amended by redesignating sub-
22 paragraphs (C) and (D) as subparagraphs (D) and (E),
23 respectively, and by inserting after subparagraph (B) the
24 following new subparagraph:

1 “(C) for foods for special dietary use, die-
2 tary supplements (as defined in section 201 of
3 the Federal Food, Drug, and Cosmetic Act),
4 and medical foods,”.

5 (b) SPECIAL RULE FOR INSURANCE COVERING
6 FOODS FOR SPECIAL DIETARY USE, DIETARY SUPPLE-
7 MENTS, AND MEDICAL FOODS.—Subsection (d) of section
8 213 of such Code is amended by adding at the end the
9 following new paragraph:

10 “(12) SPECIAL RULE FOR INSURANCE COV-
11 ERING FOODS FOR SPECIAL DIETARY USE, DIETARY
12 SUPPLEMENTS, AND MEDICAL FOODS.—Amounts
13 paid for insurance covering foods and supplements
14 referred to in paragraph (1)(C) shall be treated as
15 described in paragraph (1)(E) only if such coverage
16 is of at least 60 percent of the cost of such foods
17 and supplements.”

18 (c) CONFORMING AMENDMENTS.—

19 (1) Subparagraph (E) of section 213(d)(1) of
20 such Code, as redesignated by subsection (a), is
21 amended by striking “subparagraphs (A) and (B)”
22 and inserting “subparagraphs (A), (B), and (C)”.

23 (2) The last sentence of section 213(d)(1) of
24 such Code is amended by striking “subparagraph
25 (D)” and inserting “subparagraph (E)”.

1 (3) Paragraph (6) of section 213(d) of such
2 Code is amended—

3 (A) by striking “and (C)” and inserting
4 “(C), and (D)”, and

5 (B) by striking “paragraph (1)(D)” in
6 subparagraph (A) and inserting “paragraph
7 (1)(E)”.

8 (4) Paragraph (7) of section 213(d) of such
9 Code is amended by striking “and (C)” and insert-
10 ing “(C), and (D)”.

11 (5) Sections 72(t)(2)(D)(i)(III) and
12 7702B(a)(4) of such Code are each amended by
13 striking “section 213(d)(1)(D)” and inserting “sec-
14 tion 213(D)(1)(E)”.

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

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