

107TH CONGRESS
2D SESSION

H. R. 5105

To amend the Internal Revenue Code of 1986 to deny any deduction for direct-to-consumer advertisements of prescription drugs.

IN THE HOUSE OF REPRESENTATIVES

JULY 11, 2002

Mr. NADLER (for himself and Mr. CROWLEY) 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 deny any deduction for direct-to-consumer advertisements of prescription drugs.

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 “Say No to Drug Ads
5 Act”.

6 **SEC. 2. DISALLOWANCE OF DEDUCTION FOR DIRECT-TO-**
7 **CONSUMER ADVERTISEMENT OF PRESCRIP-**
8 **TION DRUGS.**

9 (a) GENERAL RULE.—Part IX of subchapter B of
10 chapter 1 of the Internal Revenue Code of 1986 (relating

1 to items not deductible) is amended by adding at the end
2 thereof the following new section:

3 **“SEC. 280I. DIRECT-TO-CONSUMER ADVERTISEMENT OF**
4 **PRESCRIPTION DRUGS.**

5 “No deduction shall be allowed under this chapter for
6 any expense of a direct-to-consumer advertisement for a
7 prescription drug.”

8 (b) CLERICAL AMENDMENT.—The table of sections
9 for part IX of subchapter B of chapter 1 of such Code
10 is amended by adding at the end thereof the following new
11 item:

“Sec. 280I. Direct-to-consumer advertisement of prescription
drugs.”

12 (c) EFFECTIVE DATE.—The amendments made by
13 this section shall apply to amounts paid or incurred after
14 December 31, 2002.

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