

108TH CONGRESS  
1ST SESSION

# H. R. 149

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

JANUARY 7, 2003

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.

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

1 to items not deductible) is amended by adding at the end  
2 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 amount paid or incurred for a direct-to-consumer ad-  
7 vertisement of a 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.

