

108TH CONGRESS
2D SESSION

H. R. 4653

To amend the Internal Revenue Code of 1986 to provide that the medical expenses of a child with special needs shall be allowable as a medical expense deduction without regard to the 7.5 percent adjusted gross income threshold.

IN THE HOUSE OF REPRESENTATIVES

JUNE 23, 2004

Mr. TANCREDO 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 the medical expenses of a child with special needs shall be allowable as a medical expense deduction without regard to the 7.5 percent adjusted gross income threshold.

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 “Compassionate Assist-
5 ance for Parents with Children with Special Needs Act
6 of 2004”.

1 **SEC. 2. ADJUSTED GROSS INCOME THRESHOLD IN MED-**
2 **ICAL EXPENSE DEDUCTION NOT TO APPLY**
3 **TO MEDICAL EXPENSES FOR CHILDREN WITH**
4 **SPECIAL NEEDS.**

5 (a) IN GENERAL.—Section 213 of the Internal Rev-
6 enue Code of 1986 (relating to medical, dental, etc., ex-
7 penses) is amended by adding at the end the following new
8 subsection:

9 “(f) ADJUSTED GROSS INCOME THRESHOLD NOT TO
10 APPLY TO EXPENSES FOR CHILDREN WITH SPECIAL
11 NEEDS.—

12 “(1) IN GENERAL.—The adjusted gross income
13 threshold in subsection (a) shall not apply to ex-
14 penses for the medical care of a child with special
15 needs.

16 “(2) CHILD WITH SPECIAL NEEDS.—For pur-
17 poses of paragraph (1), the term ‘child with special
18 needs’ means any dependent of the taxpayer—

19 “(A) who has not attained the age of 18
20 as of the close of the calendar year in which the
21 taxable year of the taxpayer begins, and

22 “(B) who is considered to be disabled
23 under section 1614(a)(3) of the Social Security
24 Act.”

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to taxable years beginning after
3 the date of the enactment of this Act.

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