

108TH CONGRESS  
1ST SESSION

# H. R. 494

To amend the Internal Revenue Code of 1986 to allow a full deduction for meals and lodging in connection with medical care.

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IN THE HOUSE OF REPRESENTATIVES

JANUARY 29, 2003

Mr. PLATTS introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow a full deduction for meals and lodging in connection with medical care.

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. FULL DEDUCTION FOR MEALS AND LODGING**  
4 **IN CONNECTION WITH MEDICAL CARE.**

5 (a) IN GENERAL.—Paragraph (2) of section 213(d)  
6 of the Internal Revenue Code of 1986 (relating to amounts  
7 paid for certain lodging away from home treated as paid  
8 for medical care) is amended—

9 (1) by inserting “MEALS AND” before “LODGING”  
10 in the heading,

1           (2) by inserting “meals and” before “lodging”  
2           in the text, and

3           (3) by striking the last sentence.

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

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