

109TH CONGRESS
1ST SESSION

H. R. 3428

To amend the Internal Revenue Code of 1986 to repeal the medicine and drugs limitation on the deduction for medical care.

IN THE HOUSE OF REPRESENTATIVES

JULY 26, 2005

Ms. HART (for herself and Mr. ROSS) 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 repeal the medicine and drugs limitation on the deduction for 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. SHORT TITLE.**

4 This Act may be cited as the “OTC Medicine Tax
5 Fairness Act of 2005”.

6 **SEC. 2. REPEAL OF MEDICINE AND DRUGS LIMITATION ON**
7 **DEDUCTION FOR MEDICAL CARE.**

8 (a) IN GENERAL.—Section 213 of the Internal Rev-
9 enue Code of 1986 (relating to medical, dental, etc., ex-
10 penses) is amended by striking subsection (b).

1 (b) CONFORMING AMENDMENT.—Section 213(d) of
2 such Code is amended by striking paragraph (3).

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

○