

109TH CONGRESS  
1ST SESSION

# H. R. 4034

To allow a deduction for 100 percent of medical expenses, not compensated for by insurance or otherwise, for taxpayers residing in the Hurricane Katrina disaster area.

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## IN THE HOUSE OF REPRESENTATIVES

OCTOBER 7, 2005

Mr. GARRETT of New Jersey introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To allow a deduction for 100 percent of medical expenses, not compensated for by insurance or otherwise, for taxpayers residing in the Hurricane Katrina disaster area.

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 “Keep Gulf Coast Fami-  
5 lies Healthy Act of 2005”.

1 **SEC. 2. TAX DEDUCTIBILITY OF MEDICAL EXPENSES FOR**  
2 **TAXPAYERS RESIDING IN THE HURRICANE**  
3 **KATRINA DISASTER AREA.**

4 (a) REQUIREMENT THAT EXPENSES EXCEED 7.5  
5 PERCENT OF ADJUSTED GROSS INCOME NOT APPLICA-  
6 BLE.—With respect to a taxpayer whose principal resi-  
7 dence is located in the Hurricane Katrina disaster area  
8 on August 28, 2005, subsection (a) of section 213 of the  
9 Internal Revenue Code of 1986 (relating to medical, den-  
10 tal, etc., expenses) shall be applied by striking “, to the  
11 extent” and all that follows through “adjusted gross in-  
12 come”.

13 (b) HURRICANE KATRINA DISASTER AREA.—For  
14 purposes of this section, the term “Hurricane Katrina dis-  
15 aster area” means an area with respect to which a major  
16 disaster has been declared by the President before Sep-  
17 tember 14, 2005, under section 401 of the Robert T. Staf-  
18 ford Disaster Relief and Emergency Assistance Act by  
19 reason of Hurricane Katrina.

20 (c) TERMINATION.—This section shall not apply to  
21 taxable years beginning after December 31, 2010.

22 (d) EFFECTIVE DATE.—This section shall apply to  
23 expenses paid or incurred after August 28, 2005, in tax-  
24 able years ending after such date.

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