

109TH CONGRESS  
1ST SESSION

# H. R. 4104

To amend the Internal Revenue Code of 1986 to allow a deduction for qualified long-term care services in computing adjusted gross income.

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## IN THE HOUSE OF REPRESENTATIVES

OCTOBER 20, 2005

Ms. GINNY BROWN-WAITE of Florida 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 deduction for qualified long-term care services in computing adjusted gross income.

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 “Qualified Long-term  
5       Care Fairness Act of 2005”.

6       **SEC. 2. DEDUCTION FOR QUALIFIED LONG-TERM CARE**  
7                       **SERVICES ALLOWED IN COMPUTING AD-**  
8                       **JUSTED GROSS INCOME.**

9       (a) IN GENERAL.—Subsection (a) of section 62 of the  
10      Internal Revenue Code of 1986 (relating to adjusted gross

1 income defined) is amended by redesignating paragraph  
2 (19) (relating to costs involving discrimination suits, etc.)  
3 as paragraph (20) and by inserting after paragraph (20)  
4 the following new paragraph:

5           “(21) QUALIFIED LONG-TERM CARE SERV-  
6           ICES.—The deductions that would be allowed by sec-  
7           tion 213, notwithstanding the requirement in sub-  
8           section (a) of such section that a deduction only be  
9           allowed to the extent that expenses paid for medical  
10          care exceed 7.5 percent of adjusted gross income,  
11          which consist of amounts paid for qualified long-  
12          term care services and qualified long-term care in-  
13          surance contracts.”.

14          (b) EFFECTIVE DATE.—The amendments made by  
15 this section shall apply to taxable years beginning after  
16 December 31, 2005.

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