

111TH CONGRESS
1ST SESSION

H. R. 1087

To amend the Internal Revenue Code of 1986 to increase the deduction under section 179 for the purchase of qualified health care information technology by medical care providers, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 13, 2009

Mr. GINGREY of Georgia (for himself, Mr. SESSIONS, Mr. SAM JOHNSON of Texas, Mr. BROWN of South Carolina, Mr. AKIN, Mr. SMITH of Texas, Mr. BISHOP of Utah, Mr. HENSARLING, Mrs. SCHMIDT, Mr. BARTLETT, Mr. PITTS, Ms. FALLIN, Mr. BURTON of Indiana, Mr. FLEMING, Mr. COLE, Mr. KING of Iowa, Mr. PRICE of Georgia, and Mr. LAMBORN) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Energy and Commerce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend the Internal Revenue Code of 1986 to increase the deduction under section 179 for the purchase of qualified health care information technology by medical care providers, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Assisting Doctors to
3 Obtain Proficient and Transmissible Health Information
4 Technology Act of 2009” or the “ADOPT HIT Act of
5 2009”.

6 **SEC. 2. PURCHASE OF QUALIFIED HEALTH CARE INFORMA-**
7 **TION TECHNOLOGY.**

8 (a) IN GENERAL.—Section 179 of the Internal Rev-
9 enue Code of 1986 (relating to election to expense certain
10 depreciable assets) is amended by adding at the end the
11 following new subsection:

12 “(f) HEALTH CARE INFORMATION TECHNOLOGY.—

13 “(1) IN GENERAL.—In the case of qualified
14 health care information technology purchased by a
15 medical care provider and placed in service during a
16 taxable year—

17 “(A) subsection (b)(1) shall be applied by
18 substituting ‘\$250,000’ for ‘\$125,000’,

19 “(B) subsection (b)(2) shall be applied by
20 substituting ‘\$600,000’ for ‘\$500,000’, and

21 “(C) subsection (b)(5)(A) shall be applied
22 by substituting ‘\$250,000 and \$600,000’ for
23 ‘\$125,000 and \$500,000’.

24 “(2) DEFINITIONS.—For purposes of this sub-
25 section—

1 “(A) QUALIFIED HEALTH CARE INFORMA-
2 TION TECHNOLOGY.—The term ‘qualified health
3 care information technology’ means section 179
4 property which—

5 “(i) has been certified by the Sec-
6 retary of Health and Human Services pur-
7 suant to section 3 of the ADOPT HIT Act
8 of 2009, and

9 “(ii) is used primarily for the elec-
10 tronic creation, maintenance, and exchange
11 of medical care information to improve the
12 quality or efficiency of medical care.

13 “(B) MEDICAL CARE PROVIDER.—The
14 term ‘medical care provider’ means any person
15 engaged in the trade or business of providing
16 medical care.

17 “(C) MEDICAL CARE.—The term ‘medical
18 care’ has the meaning given such term by sec-
19 tion 213(d).”.

20 (b) EFFECTIVE DATE.—The amendment made by
21 this section shall apply to property placed in service after
22 December 31, 2008.

1 **SEC. 3. CERTIFICATION OF HEALTH CARE INFORMATION**
2 **TECHNOLOGY.**

3 (a) IN GENERAL.—The Secretary of Health and
4 Human Services shall develop criteria to ensure and cer-
5 tify that hardware, software, and support services for the
6 electronic exchange of health information meet certain
7 standards, as determined by the Secretary.

8 (b) CERTIFICATION ASSISTANCE.—The Secretary of
9 Health and Human Services may recognize a private enti-
10 ty or entities to assist in the certification described under
11 paragraph (1) using the criteria developed by the Sec-
12 retary under this section.

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