

111TH CONGRESS
1ST SESSION

H. R. 3354

To amend the Internal Revenue Code of 1986 to repeal the 7.5 percent threshold on the deduction for medical expenses.

IN THE HOUSE OF REPRESENTATIVES

JULY 27, 2009

Mr. SENSENBRENNER 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 7.5 percent threshold on the deduction for medical expenses.

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. REPEAL OF 7.5 PERCENT THRESHOLD ON DE-**
4 **DUCTION FOR MEDICAL EXPENSES.**

5 (a) IN GENERAL.—Subsection (a) of section 213 of
6 the Internal Revenue Code of 1986 (relating to deduction
7 for medical expenses) is amended by striking “to the ex-
8 tent that such expenses exceed 7.5 percent of adjusted
9 gross income”.

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

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