

111TH CONGRESS  
1ST SESSION

# H. R. 4310

To amend the Internal Revenue Code of 1986 to protect children's health by denying any deduction for advertising and marketing directed at children to promote the consumption of food at fast food restaurants or of food of poor nutritional quality.

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## IN THE HOUSE OF REPRESENTATIVES

DECEMBER 15, 2009

Mr. KUCINICH (for himself, Mr. CONYERS, Mr. DAVIS of Illinois, Ms. JACKSON-LEE of Texas, and Ms. WATSON) 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 protect children's health by denying any deduction for advertising and marketing directed at children to promote the consumption of food at fast food restaurants or of food of poor nutritional quality.

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. DENIAL OF DEDUCTION FOR ADVERTISING DI-**  
2 **RECTED AT CHILDREN TO PROMOTE THE**  
3 **CONSUMPTION OF FOOD AT FAST FOOD RES-**  
4 **TAURANTS OR OF FOOD OF POOR NUTRI-**  
5 **TIONAL QUALITY.**

6 (a) IN GENERAL.—Part IX of subchapter B of chap-  
7 ter 1 of the Internal Revenue Code of 1986 (relating to  
8 items not deductible) is amended by adding at the end  
9 the following new section:

10 **“SEC. 280I. DENIAL OF DEDUCTION FOR ADVERTISING DI-**  
11 **RECTED AT CHILDREN TO PROMOTE THE**  
12 **CONSUMPTION OF FOOD AT FAST FOOD RES-**  
13 **TAURANTS OR OF FOOD OF POOR NUTRI-**  
14 **TIONAL QUALITY.**

15 “(a) IN GENERAL.—No deduction shall be allowed  
16 under this chapter with respect to—

17 “(1) any advertisement primarily directed at  
18 children for purposes of promoting the consumption  
19 by children of food from any fast food restaurant or  
20 of any food of poor nutritional quality, and

21 “(2) any of the following which are incurred or  
22 provided primarily for purposes described in para-  
23 graph (1):

24 “(A) Travel expenses (including meals and  
25 lodging).

1                   “(B) Goods or services of a type generally  
 2                   considered to constitute entertainment, amuse-  
 3                   ment, or recreation or the use of a facility in  
 4                   connection with providing such goods and serv-  
 5                   ices.

6                   “(C) Gifts.

7                   “(D) Other promotion expenses.

8           “(b) FOOD OF POOR NUTRITIONAL QUALITY.—For  
 9 purposes of this section, the term ‘food of poor nutritional  
 10 quality’ means food that is determined by the Secretary  
 11 (in consultation with the Secretary of Health and Human  
 12 Services and the Federal Trade Commission) to provide  
 13 calories primarily through fats or added sugars and to  
 14 have minimal amounts of vitamins and minerals.

15           “(c) REGULATIONS.—The Secretary shall (in con-  
 16 sultation with the Secretary of Health and Human Serv-  
 17 ices and the Federal Trade Commission) prescribe such  
 18 regulations as may be necessary to carry out the purposes  
 19 of this section.”.

20           (b) CLERICAL AMENDMENT.—The table of sections  
 21 for such part IX is amended by adding at the end the  
 22 following new item:

“Sec. 280I. Denial of deduction for advertising directed at children to promote  
                   the consumption of food at fast food restaurants or of food of  
                   poor nutritional quality.”.

23           (c) EFFECTIVE DATE.—The amendments made by  
 24 this section shall apply to amounts paid or incurred after

- 1 the date of the enactment of this Act in taxable years end-
- 2 ing after such date.

