

112TH CONGRESS  
2D SESSION

# H. R. 6599

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.

---

## IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 16, 2012

Mr. KUCINICH (for himself, Ms. EDDIE BERNICE JOHNSON of Texas, Ms. MOORE, Mr. CONYERS, Mr. HINCHEY, Mr. FILNER, Ms. WOOLSEY, Mr. NADLER, Mr. HONDA, Mr. GRIJALVA, Mr. MORAN, and Mr. JACKSON of Illinois) 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 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,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Stop Subsidizing  
5 Childhood Obesity Act”.

1 **SEC. 2. DENIAL OF DEDUCTION FOR ADVERTISING AND**  
2 **MARKETING DIRECTED AT CHILDREN TO**  
3 **PROMOTE THE CONSUMPTION OF FOOD AT**  
4 **FAST FOOD RESTAURANTS OR OF FOOD OF**  
5 **POOR NUTRITIONAL 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 AND**  
11 **MARKETING DIRECTED AT CHILDREN TO**  
12 **PROMOTE THE CONSUMPTION OF FOOD AT**  
13 **FAST FOOD RESTAURANTS OR OF FOOD OF**  
14 **POOR NUTRITIONAL QUALITY.**

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

17 “(1) any advertisement and marketing pri-  
18 marily directed at children for purposes of pro-  
19 moting the consumption by children of—

20 “(A) any food from any fast food res-  
21 taurant,

22 “(B) any food of poor nutritional quality,  
23 and

24 “(C) any brand under which the majority  
25 of products are food of poor nutritional quality,  
26 and

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

4                   “(A) Travel expenses (including meals and  
5                   lodging).

6                   “(B) Goods or services of a type generally  
7                   considered to constitute entertainment, amuse-  
8                   ment, or recreation or the use of a facility in  
9                   connection with providing such goods and serv-  
10                  ices.

11                  “(C) Gifts.

12                  “(D) Other promotion expenses.

13           “(b) FOOD OF POOR NUTRITIONAL QUALITY.—For  
14           purposes of this section, the term ‘food of poor nutritional  
15           quality’ means food and beverages that are determined by  
16           the Secretary (in consultation with the Secretary of  
17           Health and Human Services and the Federal Trade Com-  
18           mission) to be inconsistent with the most recent Dietary  
19           Guidelines for Americans published under section 301 of  
20           the National Nutrition Monitoring and Related Research  
21           Act of 1990 (7 U.S.C. 5341).

22           “(c) REGULATIONS.—The Secretary shall (in con-  
23           sultation with the Secretary of Health and Human Serv-  
24           ices and the Federal Trade Commission) prescribe such

1 regulations as may be necessary to carry out the purposes  
2 of this section.”.

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

“Sec. 280I. Denial of deduction for advertising and marketing directed at chil-  
dren to promote the consumption of food at fast food res-  
taurants or of food of poor nutritional quality.”.

6 (c) EFFECTIVE DATE.—The amendments made by  
7 this section shall apply to amounts paid or incurred after  
8 the date of the enactment of this Act in taxable years end-  
9 ing after such date.

○