

116TH CONGRESS
1ST SESSION

S. 110

To amend the Internal Revenue Code of 1986 to provide for a permanent extension of the lower income threshold for the medical expense deduction.

IN THE SENATE OF THE UNITED STATES

JANUARY 10, 2019

Ms. COLLINS (for herself and Ms. CANTWELL) introduced the following bill;
which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to provide for a permanent extension of the lower income threshold for the medical expense deduction.

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 “Medical Expense Sav-
5 ings Act”.

6 **SEC. 2. PERMANENT EXTENSION OF REDUCTION IN MED-**
7 **ICAL EXPENSE DEDUCTION FLOOR.**

8 (a) REDUCTION.—

1 (1) IN GENERAL.—Section 213(a) of the Inter-
2 nal Revenue Code of 1986 is amended by striking
3 “10 percent” and inserting “7.5 percent”.

4 (2) CONFORMING AMENDMENT.—Section 213
5 of such Code is amended by striking subsection (f).

6 (b) REPEAL OF MINIMUM TAX PREFERENCE.—Sec-
7 tion 56(b)(1) of the Internal Revenue Code of 1986 is
8 amended by striking subparagraph (B).

9 (c) EFFECTIVE DATE.—The amendments made by
10 this section shall apply to taxable years beginning after
11 December 31, 2018.

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