

103<sup>D</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 2210

To amend the Internal Revenue Code of 1986 to provide an employer a credit against income tax for the cost of providing mammography screening for his employees.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 20, 1993

Miss COLLINS of Michigan (for herself, Mrs. CLAYTON, Ms. NORTON, Mr. PETERSON of Minnesota, Mr. McHUGH, Mr. THOMPSON of Mississippi, Mr. MYERS of Indiana, Mr. ACKERMAN, Mrs. VUCANOVICH, Ms. ROYBAL-ALLARD, Ms. DANNER, Mr. LIPINSKI, Mrs. MINK, Ms. SCHENK, Mr. RANGEL, Mrs. COLLINS of Illinois, Ms. EDDIE BERNICE JOHNSON of Texas, Ms. ROS-LEHTINEN, Mr. KING, Mr. BARRETT of Wisconsin, Mrs. LLOYD, and Mr. EVANS) 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 provide an employer a credit against income tax for the cost of providing mammography screening for his employees.

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 “Mammography Access  
5 Tax Credit Act of 1993”.

1 **SEC. 2. CREDIT FOR EMPLOYER COSTS OF PROVIDING**  
2 **MAMMOGRAPHY SCREENING.**

3 (a) IN GENERAL.—Subpart B of part IV of sub-  
4 chapter A of chapter 1 of the Internal Revenue Code of  
5 1986 is amended by adding at the end thereof the follow-  
6 ing new section:

7 **“SEC. 30. CREDIT FOR EMPLOYER COSTS OF PROVIDING**  
8 **MAMMOGRAPHY SCREENING.**

9 “(a) ALLOWANCE OF CREDIT.—There shall be al-  
10 lowed as a credit against a tax imposed by this chapter  
11 for the taxable year an amount equal to 20 percent of the  
12 qualified mammography screening costs of an employer  
13 for the taxable year.

14 “(b) QUALIFIED MAMMOGRAPHY SCREENING  
15 COSTS.—

16 “(1) IN GENERAL.—For purposes of this sec-  
17 tion, the term ‘qualified mammography screening  
18 costs’ means the amount paid or incurred during the  
19 taxable year directly or through insurance to provide  
20 screening mammography conducted consistent with  
21 the frequency required under paragraph (3) and the  
22 quality standards established under paragraph (4).  
23 In the case of screening mammography provided  
24 through insurance, only the portion of the premiums  
25 attributable to the provision of such screening shall  
26 be taken into account under the preceding sentence.

1           “(2) SCREENING MAMMOGRAPHY.—The term  
2           ‘screening mammography’ means a radiologic proce-  
3           dure provided to a woman for the purpose of early  
4           detection of breast cancer and includes a physician’s  
5           interpretation of the results of the procedure.

6           “(3) FREQUENCY PERMITTED.—

7           “(A) IN GENERAL.—Except as otherwise  
8           provided in this paragraph, the frequency re-  
9           quired under this paragraph is annually.

10          “(B) REVIEW AND REVISION.—

11          “(i) REVIEW.—The Secretary of  
12          Health and Human Services, in consulta-  
13          tion with the Director of the National  
14          Cancer Institute, shall review periodically  
15          the appropriate frequency for performing  
16          screening mammography, based on age  
17          and such other factors as such Secretary  
18          believes to be pertinent.

19          “(ii) REVISION OF FREQUENCY.—  
20          Such Secretary, taking into consideration  
21          the review made under clause (i), may re-  
22          vise from time to time the frequency with  
23          which screening mammography may be re-  
24          quired for purposes of this paragraph, but  
25          no such revision shall apply to screening

1           mammography performed before January  
2           1, 1993.

3           “(4) QUALITY STANDARDS.—The Secretary of  
4           Health and Human Services shall establish stand-  
5           ards to assure the safety and accuracy of screening  
6           mammography taken into account under this sec-  
7           tion. Such standards shall include the requirements  
8           that—

9                   “(A) the equipment used to perform the  
10                  mammography must be specifically designed for  
11                  mammography and must meet radiologic stand-  
12                  ards established by such Secretary for mam-  
13                  mography;

14                  “(B) the mammography must be per-  
15                  formed by an individual who—

16                          “(i) is licensed by a State to perform  
17                          radiological procedures, or

18                          “(ii) is certified as qualified to per-  
19                          form radiological procedures by such an  
20                          appropriate organization as such Secretary  
21                          specifies in regulations;

22                  “(C) the results of the mammography  
23                  must be interpreted by a physician—

24                          “(i) who is certified as qualified to in-  
25                          terpret radiological procedures by such an

1 appropriate board as such Secretary speci-  
2 fies in regulations, or

3 “(ii) who is certified as qualified to in-  
4 terpret screening mammography proce-  
5 dures by such a program as such Secretary  
6 recognizes in regulation as assuring the  
7 qualifications of the individual with respect  
8 to such interpretation; and

9 “(D) with respect to the first screening  
10 mammography performed on a woman which is  
11 taken into account under this section, there are  
12 satisfactory assurances that the results of the  
13 mammography will be placed in permanent  
14 medical records maintained with respect to the  
15 woman.

16 “(c) OTHER DEFINITIONS.—For purposes of this  
17 section—

18 “(1) EMPLOYER.—An individual who owns the  
19 entire interest in an unincorporated trade or busi-  
20 ness shall be treated as his own employer. A part-  
21 nership shall be treated as the employer of each  
22 partner who is an employee within the meaning of  
23 paragraph (2).

1           “(2) EMPLOYEE.—The term ‘employee’ includes  
2           an individual who is a self-employed individual (as  
3           defined in section 401(c)(1)(B)).

4           “(d) APPLICATION WITH OTHER CREDITS.—The  
5           credit allowed by subsection (a) for any taxable year shall  
6           not exceed the excess (if any) of—

7                   “(1) the regular tax for the taxable year re-  
8                   duced by the sum of the credits allowable under sub-  
9                   part A, and sections 27, 28, and 29, over

10                   “(2) the tentative minimum tax for the taxable  
11                   year.”

12           (b) CLERICAL AMENDMENT.—The table of sections  
13           for such subpart B is amended by adding at the end there-  
14           of the following new item:

                  “Sec. 30. Credit for employer costs for mammography screen-  
                  ing.”.

15           (c) EFFECTIVE DATE.—The amendments made by  
16           this section shall apply to taxable years beginning after  
17           the date of the enactment of this Act.

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