

103^D CONGRESS
1ST SESSION

H. R. 3027

To amend the Internal Revenue Code of 1986 to provide an expanded medical expenses deduction.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 8, 1993

Mr. SMITH of Michigan (for himself, Mr. ARMEY, Mr. BACHUS of Alabama, Mr. BARCIA of Michigan, Mr. BARLOW, Mr. BARTLETT of Maryland, Mr. DELAY, Mr. FISH, Mr. HOEKSTRA, Mr. HUNTER, Mr. KNOLLENBERG, Mr. MICA, Mr. SPENCE, Mr. TALENT, Mr. MYERS of Indiana, Mr. GILMAN, Mr. HYDE, and Mr. PAXON) 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 provide an expanded medical expenses 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 “Health Care Tax Eq-
5 uity Act of 1993”.

1 **SEC. 2. EXPANDED DEDUCTION FOR HEALTH INSURANCE**
2 **PREMIUMS AND MEDICAL EXPENSES.**

3 (a) IN GENERAL.—Subsection (a) of section 213 of
4 the Internal Revenue Code is amended to read as follows:

5 “(a) ALLOWANCE OF DEDUCTION.—

6 “(1) IN GENERAL.—Deductions shall be allowed
7 for expenses paid during the taxable year, not com-
8 pensated for by insurance or otherwise, for medical
9 care of the taxpayer, his spouse, or a dependent (as
10 defined by section 152)—

11 “(A) to the extent such expenses do not ex-
12 ceed \$1,800 (\$2,400 in the case of a joint re-
13 turn); and

14 “(B) to the extent such expenses, exclud-
15 ing those expenses deducted under subsection
16 (a)(1)(A), exceed 7.5 percent of adjusted gross
17 income.

18 “(2) TREATMENT OF EMPLOYER- OR GOVERN-
19 MENT-PROVIDED MEDICAL CARE.—The deduction in
20 subsection (a)(1)(A) shall be reduced by the sum
21 of—

22 “(A) the value of employer-provided cov-
23 erage for medical care; and

24 “(B) the expenses paid by any government
25 (except in the capacity of an employer) of medi-
26 cal care.”

1 (b) ADDITION OF EXPANDED DEDUCTION TO COM-
2 PUTATION OF ADJUSTED GROSS INCOME.—Subsection (a)
3 of section 62 of the Internal Revenue Code is amended
4 by inserting after paragraph (14) the following language:

5 “(15) HEALTH CARE EXPENSES.—The deduc-
6 tion allowed by section 213 to the extent not in ex-
7 cess of the amount applicable under subsection
8 (a)(1)(A).”

9 (c) EFFECTIVE DATE.—The amendments made by
10 subsections (a) and (b) shall apply to taxable years begin-
11 ning after the date of the enactment of this Act.

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