

108TH CONGRESS
1ST SESSION

H. R. 2383

To amend the Internal Revenue Code of 1986 to clarify the tax treatment of smoking cessation costs.

IN THE HOUSE OF REPRESENTATIVES

JUNE 5, 2003

Mr. RAMSTAD 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 clarify the tax treatment of smoking cessation costs.

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. SMOKING CESSATION COSTS.**

4 (a) IN GENERAL.—Subsection (b) of section 213 of
5 the Internal Revenue Code of 1986 (relating to limitation
6 with respect to medicine and drugs) is amended to read
7 as follows:

8 “(b) LIMITATION WITH RESPECT TO MEDICINE AND
9 DRUGS.—An amount paid during the taxable year for

1 medicine or a drug shall be taken into account under sub-
2 section (a) only if such medicine or drug is—

3 “(1) a prescribed drug or insulin, or

4 “(2) part of a pharmacotherapy prescribed by a
5 physician as part of a smoking cessation program.”.

6 (b) EFFECTIVE DATE.—The amendments made by
7 this section shall apply to taxable years ending after the
8 date of enactment of this Act.

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