

108TH CONGRESS  
1ST SESSION

# H. R. 3596

To amend the Internal Revenue Code of 1986 to repeal the medicine and drugs limitation on the deduction for medical care.

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## IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 21, 2003

Mr. DEMINT (for himself and Ms. SLAUGHTER) 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 repeal the medicine and drugs limitation on the deduction for medical care.

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 “The OTC Medicine  
5 Tax Fairness Act of 2003”.

6 **SEC. 2. REPEAL OF MEDICINE AND DRUGS LIMITATION ON**  
7 **DEDUCTION FOR MEDICAL CARE.**

8 (a) IN GENERAL.—Section 213 of the Internal Rev-  
9 enue Code of 1986 (relating to medical, dental, etc., ex-  
10 penses) is amended by striking subsection (b).

1       (b) CONFORMING AMENDMENT.—Section 213(d) of  
2 such Code is amended by striking paragraph (3).

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

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