

108TH CONGRESS
2D SESSION

H. R. 3704

To amend the Internal Revenue Code of 1986 to repeal the 7.5 percent threshold on the deduction for medical expenses and to allow that deduction to taxpayers whether or not they itemize deductions.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 20, 2004

Mr. McINNIS 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 repeal the 7.5 percent threshold on the deduction for medical expenses and to allow that deduction to taxpayers whether or not they itemize deductions.

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 “Help Everyone Achieve
5 Lower Taxes for Health Care Act of 2004” or the
6 “HEALTH Care Act of 2004”.

1 **SEC. 2. MEDICAL CARE DEDUCTION ALLOWED TO ALL TAX-**
2 **PAYERS; REPEAL OF 7.5 PERCENT THRESH-**
3 **OLD.**

4 (a) **IN GENERAL.**—Section 213(a) of the Internal
5 Revenue Code of 1986 (relating to the treatment of med-
6 ical and dental expenses) is amended to read as follows:

7 “(a) **ALLOWANCE OF DEDUCTION.**—There shall be
8 allowed as a deduction the expenses paid during the tax-
9 able year, not compensated for by insurance or otherwise,
10 for medical care of the taxpayer, the taxpayer’s spouse,
11 or a dependent (as defined in section 152).”.

12 (b) **DEDUCTION ALLOWED WHETHER OR NOT TAX-**
13 **PAYER ITEMIZES OTHER DEDUCTIONS.**—Subsection (a)
14 of section 62 of such Code is amended by inserting after
15 paragraph (18) the following new paragraph:

16 “(19) **MEDICAL EXPENSES.**—The deduction al-
17 lowed by section 213.”.

18 (c) **DE MINIMIS EXPENSES; SUBSTANTIATION.**—Sec-
19 tion 213 of such Code is amended by adding at the end
20 the following new subsection:

21 “(f) **DE MINIMIS EXPENSES; SUBSTANTIATION.**—No
22 deduction shall be allowed under subsection (a) for any
23 taxable year unless—

24 “(1) the expenses exceed \$200, and

1 “(2) the taxpayer substantiates such expenses
2 by adequate records or by sufficient evidence cor-
3 roborating the taxpayer’s own statement.”

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

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