

109TH CONGRESS
1ST SESSION

H. R. 349

To amend the Internal Revenue Code of 1986 to allow a full deduction
for meals and lodging in connection with medical care.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 25, 2005

Mr. PLATTS 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 allow a
full deduction for meals and lodging in connection with
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. FULL DEDUCTION FOR MEALS AND LODGING**
4 **IN CONNECTION WITH MEDICAL CARE.**

5 (a) IN GENERAL.—Paragraph (2) of section 213(d)
6 of the Internal Revenue Code of 1986 (relating to amounts
7 paid for certain lodging away from home treated as paid
8 for medical care) is amended—

9 (1) by inserting “meals and” before “lodging”
10 in the heading,

1 (2) by inserting “meals and” before “lodging”
2 in the text, and

3 (3) by striking the last sentence.

4 (b) EFFECTIVE DATE.—The amendment 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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