

109TH CONGRESS
1ST SESSION

H. R. 4104

To amend the Internal Revenue Code of 1986 to allow a deduction for qualified long-term care services in computing adjusted gross income.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 20, 2005

Ms. GINNY BROWN-WAITE of Florida 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 deduction for qualified long-term care services in computing adjusted gross income.

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 “Qualified Long-term
5 Care Fairness Act of 2005”.

6 **SEC. 2. DEDUCTION FOR QUALIFIED LONG-TERM CARE**
7 **SERVICES ALLOWED IN COMPUTING AD-**
8 **JUSTED GROSS INCOME.**

9 (a) IN GENERAL.—Subsection (a) of section 62 of the
10 Internal Revenue Code of 1986 (relating to adjusted gross

1 income defined) is amended by redesignating paragraph
2 (19) (relating to costs involving discrimination suits, etc.)
3 as paragraph (20) and by inserting after paragraph (20)
4 the following new paragraph:

5 “(21) QUALIFIED LONG-TERM CARE SERV-
6 ICES.—The deductions that would be allowed by sec-
7 tion 213, notwithstanding the requirement in sub-
8 section (a) of such section that a deduction only be
9 allowed to the extent that expenses paid for medical
10 care exceed 7.5 percent of adjusted gross income,
11 which consist of amounts paid for qualified long-
12 term care services and qualified long-term care in-
13 surance contracts.”.

14 (b) EFFECTIVE DATE.—The amendments made by
15 this section shall apply to taxable years beginning after
16 December 31, 2005.

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