

105<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 4484

To amend the Internal Revenue Code of 1986 to allow a deduction for expenses paid for attending conferences on treatment and management relating to a dependent child's chronic medical condition.

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## IN THE HOUSE OF REPRESENTATIVES

AUGUST 6, 1998

Mr. MILLER of California (for himself, Mr. WAXMAN, Mr. HILLIARD, Mr. FROST, Mr. MORAN of Virginia, Ms. PELOSI, Ms CARSON, Mr. SANDLIN, Ms. FURSE, Mr. FARR of California, Mr. STARK, and Mr. McNULTY) 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 allow a deduction for expenses paid for attending conferences on treatment and management relating to a dependent child's chronic medical condition.

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 "Tax Assistance for  
5 Children With Chronic Medical Conditions Act".

1 **SECTION 1. DEDUCTION FOR COSTS OF ATTENDING CON-**  
2 **FERENCE RELATING TO DEPENDENT CHILD'S**  
3 **CHRONIC MEDICAL CONDITIONS.**

4 (a) IN GENERAL.—Subsection (a) of section 213 of  
5 the Internal Revenue Code of 1986 (relating to medical,  
6 dental, etc., 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—

11 “(1) medical care of the taxpayer, his spouse,  
12 or a dependent (as defined in section 152), to the  
13 extent that such expenses exceed 7.5 percent of ad-  
14 justed gross income, and

15 “(2) qualified conference on chronic medical  
16 conditions expenses of the taxpayer, his spouse, and  
17 the chronically affected dependent of the taxpayer.”.

18 (b) QUALIFIED CONFERENCE ON CHRONIC MEDICAL  
19 CONDITIONS EXPENSES.—Section 213 of such Code is  
20 amended by redesignating subsection (e) as subsection (f)  
21 and inserting after subsection (d) the following new sub-  
22 section:

23 “(e) QUALIFIED CONFERENCE ON CHRONIC MEDI-  
24 CAL CONDITION EXPENSES.—For purposes of subsection  
25 (a)—

1           “(1) IN GENERAL.—The term ‘qualified con-  
2           ference on chronic medical condition expenses’  
3           means expenses for—

4                     “(A) transportation,

5                     “(B) lodging (not lavish or extravagant  
6           under the circumstances) while away from  
7           home,

8                     “(C) registration, and

9                     “(D) meals,

10           incurred primarily for and essential to attending a  
11           conference that provides information on the treat-  
12           ment and management of a chronic medical condi-  
13           tion that the taxpayer’s chronically affected depend-  
14           ent has which requires ongoing medical treatment or  
15           supervision.

16           “(2) LIMITATION.—The aggregate amount  
17           taken into account by the taxpayer under paragraph  
18           (1) for the taxable year shall not exceed \$500.

19           “(3) CHRONICALLY AFFECTED DEPENDENT.—  
20           The term ‘chronically affected dependent’ means a  
21           dependent (as defined in section 152) who—

22                     “(A) has been determined by a physician  
23           to have a chronic medical condition, and

24                     “(B) has not attained age 18 before the  
25           close of the taxable year.”.

1 (c) DEDUCTION ALLOWED WHETHER OR NOT TAX-  
2 PAYER ITEMIZES OTHER DEDUCTIONS.—Section 62(a) of  
3 such Code (defining adjusted gross income) is amended  
4 by inserting after paragraph (17) the following new para-  
5 graph:

6 “(18) EXPENSES OF ATTENDING CONFERENCE  
7 RELATING TO CHILD’S CHRONIC MEDICAL CONDI-  
8 TION.—The deduction allowed by section  
9 213(a)(2).”.

10 (d) EFFECTIVE DATE.—The amendments made by  
11 this section shall apply to taxable years beginning after  
12 December 31, 1998.

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