

107TH CONGRESS  
1ST SESSION

# H. R. 3475

To amend the Internal Revenue Code of 1986 to provide that amounts paid for foods for special dietary use, dietary supplements, or medical foods shall be treated as medical expenses.

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## IN THE HOUSE OF REPRESENTATIVES

DECEMBER 12, 2001

Mr. BURTON of Indiana (for himself, Mr. PALLONE, Mr. CANNON, Mr. ISTOOK, Mr. PAUL, and Mr. HORN) 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 provide that amounts paid for foods for special dietary use, dietary supplements, or medical foods shall be treated as medical expenses.

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 shall be known as the “Dietary Supplement  
5       Tax Fairness Act of 2001”.

6       **SEC. 2. FINDINGS.**

7       The Congress finds that—

5 (2) the Internal Revenue Code of 1986 treats  
6 such items as allowable for the medical expense de-  
7 duction, but only if such items are prescribed drugs,

12 (4) children with inborn errors of metabolism,  
13 metabolic disorders, and autism, and all individuals  
14 with diabetes, autoimmune disorders, and chronic in-  
15 flammatory conditions, frequently require daily die-  
16 tary interventions as well as medical interventions to  
17 manage their conditions and such dietary interven-  
18 tions often become a significant economic burden on  
19 such individuals.

20 SEC. 3. AMOUNTS PAID FOR FOODS FOR SPECIAL DIETARY  
21 USE, DIETARY SUPPLEMENTS, OR MEDICAL  
22 FOODS TREATED AS MEDICAL EXPENSES.

23 (a) IN GENERAL.—Paragraph (1) of section 213(d)  
24 of the Internal Revenue Code of 1986 (relating to medical,  
25 dental, etc., expenses) is amended by redesignating sub-

1 paragraphs (C) and (D) as subparagraphs (D) and (E),  
2 respectively, and by inserting after subparagraph (B) the  
3 following new subparagraph:

4                 “(C) for foods for special dietary use, die-  
5                 tary supplements (as defined in section 201 of  
6                 the Federal Food, Drug, and Cosmetic Act),  
7                 and medical foods.”.

8         (b) SPECIAL RULE FOR INSURANCE COVERING  
9 FOODS FOR SPECIAL DIETARY USE, DIETARY SUPPLE-  
10 MENTS, AND MEDICAL FOODS.—Subsection (d) of section  
11 213 of the Internal Revenue Code of 1986 (relating to  
12 medical, dental, etc., expenses) is amended by adding at  
13 the end the following new paragraph:

14                 “(12) SPECIAL RULE FOR INSURANCE COV-  
15 ERING FOODS FOR SPECIAL DIETARY USE, DIETARY  
16 SUPPLEMENTS, AND MEDICAL FOODS.—Amounts  
17 paid for insurance covering foods and supplements  
18 referred to in paragraph (1)(C) shall be treated as  
19 described in paragraph (1)(E) only if such foods and  
20 supplements comply with applicable good manufac-  
21 turing practices prescribed by the Food and Drug  
22 Administration or with other comparable stand-  
23 ards.”.

24         (c) CONFORMING AMENDMENTS.—

11 (A) by striking “and (C)” and inserting  
12 “(C), and (D)”, and

13 (B) by striking “paragraph (1)(D)” in  
14 subparagraph (A) and inserting “paragraph  
15 (1)(E)”.

16 (4) Paragraph (7) of section 213(d) of such  
17 Code is amended by striking “and (C)” and insert-  
18 ing “(C), and (D)”.

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

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