

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

# H. R. 5479

To amend the Internal Revenue Code of 1986 to treat certain amounts paid for exercise equipment and physical fitness programs as amounts paid for medical care.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 25, 2006

Mr. WELLER (for himself, Mr. RAMSTAD, Mr. BISHOP of Georgia, Mr. SHUSTER, Mr. SMITH of Washington, and Mr. RENZI) 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 treat certain amounts paid for exercise equipment and physical fitness programs as amounts paid for 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. SHORT TITLE.**

4       This Act may be cited as the “Personal Health In-  
5       vestment Today Act of 2006”.

1 **SEC. 2. CERTAIN EXERCISE EQUIPMENT AND PHYSICAL**  
2 **FITNESS PROGRAMS TREATED AS MEDICAL**  
3 **CARE.**

4 (a) **IN GENERAL.**—Subsection (d) of section 213 of  
5 the Internal Revenue Code of 1986 (relating to medical,  
6 dental, etc., expenses) is amended by adding at the end  
7 the following new paragraph:

8 “(12) **EXERCISE EQUIPMENT AND PHYSICAL**  
9 **FITNESS PROGRAMS.**—

10 “(A) **IN GENERAL.**—The term ‘medical  
11 care’ shall include amounts paid—

12 “(i) to purchase or use equipment  
13 used in a program (including a self-di-  
14 rected program) of physical exercise, and

15 “(ii) to participate, or receive instruc-  
16 tion, in a program of physical exercise.

17 “(B) **LIMITATION.**—Amounts treated as  
18 medical care under subparagraph (A) shall not  
19 exceed \$1,000 with respect to any individual for  
20 any taxable year.”.

21 (b) **EFFECTIVE DATE.**—The amendment made by  
22 this section shall apply to taxable years beginning after  
23 the date of the enactment of this Act.

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