

110TH CONGRESS
2D SESSION

H. R. 7025

To amend the Internal Revenue Code of 1986 to reduce the threshold for the allowance of the deduction for medical expenses.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 23, 2008

Mr. SENSENBRENNER 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 reduce the threshold for the allowance of the deduction for 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. REDUCTION OF THRESHOLD FOR ALLOWANCE**
4 **OF MEDICAL EXPENSE DEDUCTION.**

5 (a) IN GENERAL.—Subsection (a) of section 213 of
6 the Internal Revenue Code of 1986 (relating to allowance
7 of deduction for medical, dental, etc., expenses) is amend-
8 ed by striking “7.5 percent” and inserting “2.5 percent”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 subsection (a) shall apply to taxable years beginning after
3 December 31, 2008.

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