

111TH CONGRESS  
1ST SESSION

# H. R. 1718

To amend the Internal Revenue Code of 1986 to treat amounts paid for umbilical cord blood banking services as medical care expenses.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 25, 2009

Mr. KIND (for himself, Mr. HERGER, Mr. DAVIS of Alabama, Mr. PASCRELL, and Mr. THOMPSON of California) 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 amounts paid for umbilical cord blood banking services as medical care 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. AMOUNTS PAID FOR UMBILICAL CORD BLOOD**  
4 **BANKING SERVICES TREATED AS MEDICAL**  
5 **CARE EXPENSES.**

6 (a) IN GENERAL.—Paragraph (1) of section 213(d)  
7 of the Internal Revenue Code of 1986 (defining medical  
8 care) is amended by striking “or” at the end of subpara-  
9 graph (C), by striking the period at the end of subpara-

1 graph (D) and inserting “, or”, and by inserting after sub-  
2 paragraph (D) the following new subparagraph:

3           “(E) for private umbilical cord blood bank-  
4           ing services provided by any accredited umbil-  
5           ical cord blood bank which is in compliance  
6           with the regulations under section 361 of the  
7           Public Health Service Act (42 U.S.C. 264).”.

8           (b) EFFECTIVE DATE.—The amendments made by  
9 this section shall apply to taxable years beginning after  
10 December 31, 2009.

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