

111TH CONGRESS  
1ST SESSION

# H. R. 2917

To amend the Internal Revenue Code of 1986 to deny any deduction for advertising prescription drugs.

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 17, 2009

Mr. LIPINSKI 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 deny any deduction for advertising prescription drugs.

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. DENIAL OF DEDUCTION FOR ADVERTISING**  
4       **PRESCRIPTION DRUGS.**

5       (a) IN GENERAL.—Part IX of subchapter B of chap-  
6       ter 1 of the Internal Revenue Code of 1986 (relating to  
7       items not deductible) is amended by adding at the end  
8       the following new section:

1   **“SEC. 280I. DENIAL OF DEDUCTION FOR ADVERTISING PRE-**2                   **SCRIPTION DRUGS.**

3        “(a) IN GENERAL.—No deduction shall be allowed

4 under this chapter with respect to—

5               “(1) any advertisement primarily for purposes

6 of promoting the sale or use of any prescribed drug

7 (as defined in section 213(d)(3)), and

8               “(2) any of the following incurred or provided

9 primarily for purposes described in paragraph (1):

10               “(A) Travel expenses (including meals and

11 lodging).

12               “(B) Goods or services of a type generally

13 considered to constitute entertainment, amuse-

14 ment, or recreation or the use of a facility in

15 connection with providing such goods and serv-

16 ices.

17               “(C) Gifts.

18               “(D) Other promotion expenses.

19        “(b) REGULATIONS.—The Secretary shall prescribe

20 such regulations as may be necessary to carry out the pur-

21 poses of this section.”.

22        (b) CLERICAL AMENDMENT.—The table of sections

23 for such part IX is amended by adding at the end the

24 following new item:

“Sec. 280I. Denial of deduction for advertising prescription drugs.”.

1       (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to amounts paid or incurred after  
3 the date of the enactment of this Act in taxable years end-  
4 ing after such date.

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