

111TH CONGRESS  
1ST SESSION

# H. R. 3354

To amend the Internal Revenue Code of 1986 to repeal the 7.5 percent threshold on the deduction for medical expenses.

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## IN THE HOUSE OF REPRESENTATIVES

JULY 27, 2009

Mr. SENSENBRENNER 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 repeal the 7.5 percent threshold on 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. REPEAL OF 7.5 PERCENT THRESHOLD ON DE-**  
4 **DUCTION FOR MEDICAL EXPENSES.**

5 (a) IN GENERAL.—Subsection (a) of section 213 of  
6 the Internal Revenue Code of 1986 (relating to deduction  
7 for medical expenses) is amended by striking “to the ex-  
8 tent that such expenses exceed 7.5 percent of adjusted  
9 gross income”.

1       (b) EFFECTIVE DATE.—The amendment 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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