

113TH CONGRESS  
2D SESSION

# H. R. 4104

To amend the Internal Revenue Code of 1986 to make permanent the 7.5 percent threshold for the medical expense deduction for people 65 or older.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 27, 2014

Mrs. NEGRETE MCLEOD 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 make permanent the 7.5 percent threshold for the medical expense deduction for people 65 or older.

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 “Savings on Medical  
5 Expenses for Seniors Act of 2014”.

6 **SEC. 2. 7.5 PERCENT THRESHOLD FOR MEDICAL EXPENSE**

7 **DEDUCTION FOR PEOPLE 65 OR OLDER MADE**

8 **PERMANENT.**

9 (a) IN GENERAL.—Section 213(a) of the Internal  
10 Revenue Code of 1986 is amended by inserting before the

1 period at the end the following: “(7.5 percent of adjusted  
2 gross income in the case that such taxpayer or such tax-  
3 payer’s spouse has attained age 65 before the close of such  
4 taxable year)”.

5 (b) CONFORMING AMENDMENTS.—

6 (1) Section 213 of the Internal Revenue Code  
7 of 1986 is amended by striking subsection (f).

8 (2) Section 56(b)(1)(B) of the Internal Revenue  
9 Code of 1986 is amended by striking “subsection (f)  
10 of such section” and inserting “the parenthetical re-  
11 lating to 7.5 percent”.

12 (c) EFFECTIVE DATE.—The amendments made by  
13 this section shall apply to taxable years beginning after  
14 the date of the enactment of this Act.

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