

114TH CONGRESS
2D SESSION

H. R. 3590

AN ACT

To amend the Internal Revenue Code of 1986 to repeal the increase in the income threshold used in determining the deduction for medical care.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Halt Tax Increases
3 on the Middle Class and Seniors Act”.

4 **SEC. 2. REPEAL OF INCREASE IN INCOME THRESHOLD FOR**
5 **DETERMINING MEDICAL CARE DEDUCTION.**

6 (a) IN GENERAL.—Section 213(a) of the Internal
7 Revenue Code of 1986 is amended by striking “10 per-
8 cent” and inserting “7.5 percent”.

9 (b) CONFORMING AMENDMENTS.—

10 (1) Section 213 of such Code is amended by
11 striking subsection (f).

12 (2) Section 56(b)(1)(B) of such Code is amend-
13 ed by striking “without regard to subsection (f) of
14 such section” and inserting “by substituting ‘10 per-
15 cent’ for ‘7.5 percent’”.

16 (c) EFFECTIVE DATE.—The amendments made by
17 this section shall apply to taxable years beginning after
18 December 31, 2015.

Passed the House of Representatives September 13,
2016.

Attest:

Clerk.

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