

114TH CONGRESS
2D SESSION

H. R. 5507

To amend the Internal Revenue Code of 1986 to prohibit certain taxpayers from itemizing deductions for a taxable year if the taxpayers fail to submit proof of clean drug tests with their tax returns.

IN THE HOUSE OF REPRESENTATIVES

JUNE 16, 2016

Ms. MOORE introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to prohibit certain taxpayers from itemizing deductions for a taxable year if the taxpayers fail to submit proof of clean drug tests with their tax returns.

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 “Top 1% Accountability
5 Act”.

1 **SEC. 2. DISALLOWANCE OF ITEMIZED DEDUCTIONS FOR**
2 **FAILURE TO SUBMIT CLEAN DRUG TEST.**

3 (a) IN GENERAL.—Section 63 of the Internal Rev-
4 enue Code of 1986 is amended by adding at the end the
5 following:

6 “(h) DISALLOWANCE OF ITEMIZED DEDUCTIONS FOR
7 FAILURE TO SUBMIT CLEAN DRUG TEST.—

8 “(1) IN GENERAL.—An individual described in
9 paragraph (2) for a taxable year may not elect to
10 itemize deductions for the taxable year.

11 “(2) INDIVIDUAL DESCRIBED.—An individual is
12 described in this paragraph for a taxable year if—

13 “(A) the sum of the taxpayer’s itemized
14 deductions equals or exceeds \$150,000, and

15 “(B) the taxpayer (and the taxpayer’s
16 spouse in the case of a joint return) fails to
17 submit proof of a clean drug test with the re-
18 turn of tax for the taxable year.

19 “(3) DEFINITIONS.—For purposes of this sub-
20 section—

21 “(A) CLEAN DRUG TEST.—The term ‘clean
22 drug test’ means a test completed within 3
23 months before the date on which the return of
24 tax is filed which shows that the taxpayer (or
25 the taxpayer’s spouse in the case of joint re-

1 turn) did not test positive for any controlled
2 substance.

3 “(B) PROOF.—Proof shall not be taken
4 into account unless the proof is—

5 “(i) of a drug test conducted by an
6 employer of the taxpayer,

7 “(ii) from a program certified by a
8 State, or

9 “(iii) provided by certified letter from
10 a medical review officer.

11 “(C) MEDICAL REVIEW OFFICER.—The
12 term ‘medical review officer’ means an indi-
13 vidual who qualifies as a medical review officer
14 under the Mandatory Guidelines for Federal
15 Workplace Drug Testing, promulgated by the
16 Department of Health and Human Services, ef-
17 fective October 1, 2010 (73 Fed. Reg. 71858).

18 “(D) CONTROLLED SUBSTANCE.—The
19 term ‘controlled substance’ means a controlled
20 substance as defined in section 102 of the Con-
21 trolled Substances Act (21 U.S.C. 802) that is
22 not used by the tested individual pursuant to a
23 valid prescription or as otherwise authorized by
24 law.”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to taxable years beginning after
3 December 31, 2015.

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