

116TH CONGRESS
1ST SESSION

H. R. 2073

To amend the Internal Revenue Code of 1986 to permanently extend the 7.5 percent adjusted gross income floor for the medical expense deduction.

IN THE HOUSE OF REPRESENTATIVES

APRIL 3, 2019

Ms. PORTER (for herself and Mr. MARCHANT) 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 permanently extend the 7.5 percent adjusted gross income floor for the medical expense deduction.

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. PERMANENT EXTENSION OF REDUCTION IN**
4 **MEDICAL EXPENSE DEDUCTION FLOOR.**

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

8 (b) CONFORMING AMENDMENTS.—

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

1 (2) Section 56(b)(1) of such Code is amended
2 by striking subparagraph (B) and by redesignating
3 subparagraphs (C), (D), (E), and (F), as subpara-
4 graphs (B), (C), (D), and (E), respectively.

5 (c) EFFECTIVE DATE.—The amendment made by
6 this section shall apply to taxable years ending after De-
7 cember 31, 2018.

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