

116TH CONGRESS
1ST SESSION

H. R. 4711

To amend the Internal Revenue Code of 1986 to deny any deduction for advertising prescription drugs.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 17, 2019

Mr. LIPINSKI 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 deny any deduction for advertising prescription drugs.

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 “No Tax Breaks for
5 Drug Ads Act”.

6 **SEC. 2. DENIAL OF DEDUCTION FOR ADVERTISING PRE-**
7 **SCRIPTION DRUGS.**

8 (a) IN GENERAL.—Part IX of subchapter B of chap-
9 ter 1 of the Internal Revenue Code of 1986 (relating to

1 items not deductible) is amended by adding at the end
2 the following new section:

3 **“SEC. 280I. DENIAL OF DEDUCTION FOR ADVERTISING PRE-**
4 **SCRIPTION DRUGS.**

5 “(a) IN GENERAL.—No deduction shall be allowed
6 under this chapter with respect to—

7 “(1) any advertisement primarily for purposes
8 of promoting the sale or use of any prescribed drug
9 (as defined in section 213(d)(3)), and

10 “(2) any of the following incurred or provided
11 primarily for purposes described in paragraph (1):

12 “(A) Travel expenses (including meals and
13 lodging).

14 “(B) Goods or services of a type generally
15 considered to constitute entertainment, amuse-
16 ment, or recreation or the use of a facility in
17 connection with providing such goods and serv-
18 ices.

19 “(C) Gifts.

20 “(D) Other promotion expenses.

21 “(b) REGULATIONS.—The Secretary shall prescribe
22 such regulations as may be necessary to carry out the pur-
23 poses of this section.”.

1 (b) CLERICAL AMENDMENT.—The table of sections
2 for such part IX is amended by adding at the end the
3 following new item:

“Sec. 280I. Denial of deduction for advertising prescription drugs.”.

4 (c) EFFECTIVE DATE.—The amendments made by
5 this section shall apply to amounts paid or incurred after
6 the date of the enactment of this Act in taxable years end-
7 ing after such date.

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