

116TH CONGRESS
2D SESSION

H. R. 7714

To amend the Internal Revenue Code of 1986 to reduce the floor on the deduction for medical expenses.

IN THE HOUSE OF REPRESENTATIVES

JULY 21, 2020

Mr. SCHWEIKERT 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 reduce the floor on the deduction for medical expenses.

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. REDUCTION IN MEDICAL EXPENSE DEDUCTION**

4 **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 (5 percent in the case
8 of any taxable year beginning in 2020 or 2021)”.

9 (b) CONFORMING AMENDMENT.—Section 213 of
10 such Code is amended by striking subsection (f).

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2019.

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