

113TH CONGRESS  
1ST SESSION

# H. R. 3673

To amend the Internal Revenue Code of 1986 to treat amounts paid for umbilical cord blood banking services as medical care expenses.

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## IN THE HOUSE OF REPRESENTATIVES

DECEMBER 5, 2013

Mr. SCHOCK (for himself and Mr. KIND) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to treat amounts paid for umbilical cord blood banking services as medical care 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. SHORT TITLE.**

4 This Act may be cited as the “Family Cord Blood  
5 Banking Act”.

6 **SEC. 2. AMOUNTS PAID FOR UMBILICAL CORD BLOOD**  
7 **BANKING SERVICES TREATED AS MEDICAL**  
8 **CARE EXPENSES.**

9 (a) IN GENERAL.—Paragraph (1) of section 213(d)  
10 of the Internal Revenue Code of 1986 (defining medical

1 care) is amended by striking “or” at the end of subpara-  
2 graph (C), by striking the period at the end of subpara-  
3 graph (D) and inserting “, or”, and by inserting after sub-  
4 paragraph (D) the following new subparagraph:

5           “(E) for private umbilical cord blood bank-  
6           ing services provided by any accredited umbil-  
7           ical cord blood bank which is in compliance  
8           with the regulations under section 361 of the  
9           Public Health Service Act (42 U.S.C. 264).”.

10       (b) EFFECTIVE DATE.—The amendments made by  
11 this section shall apply to taxable years beginning after  
12 December 31, 2013.

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