

118TH CONGRESS
1ST SESSION

H. R. 1170

To amend the Internal Revenue Code of 1986 to clarify that expenses for blood storage qualify as expenses for medical care.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 24, 2023

Mr. ARRINGTON (for himself, Mr. PANETTA, and Mr. HERN) 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 clarify that expenses for blood storage qualify as expenses for medical care.

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 “Access to Future Cures
5 Act”.

6 **SEC. 2. EXPENSES FOR BLOOD STORAGE QUALIFY AS EX-**
7 **PENSES FOR MEDICAL CARE.**

8 (a) IN GENERAL.—Section 213(d)(1)(A) of the Inter-
9 nal Revenue Code of 1986 is amended by inserting “(in-

1 cluding expenses for storage of blood or biomaterial de-
2 rived from blood)” after “function of the body”.

3 (b) **EFFECTIVE DATE.**—The amendment made by
4 this section shall apply to expenses paid or incurred after
5 the date of the enactment of this Act.

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