

115TH CONGRESS
1ST SESSION

H. R. 2647

To amend the Internal Revenue Code of 1986 to repeal the 10 percent threshold on the deduction for medical expenses.

IN THE HOUSE OF REPRESENTATIVES

MAY 24, 2017

Mr. SENSENBRENNER 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 repeal the 10 percent threshold 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. SHORT TITLE.**

4 This Act may be cited as the “Deducting Expenses
5 Derived from Use of Care and Treatment Act” or the
6 “DEDUCT Act”.

7 **SEC. 2. REPEAL OF 10 PERCENT THRESHOLD ON DEDUC-**
8 **TION FOR MEDICAL EXPENSES.**

9 (a) IN GENERAL.—Subsection (a) of section 213 of
10 the Internal Revenue Code of 1986 (relating to deduction

1 for medical expenses) is amended by striking “, to the ex-
2 tent that such expenses exceed 10 percent of adjusted
3 gross income”.

4 (b) CONFORMING AMENDMENT.—Section 213 of
5 such Code (relating to special rule for 2013, 2014, 2015,
6 and 2016) is amended by striking subsection (f).

7 (c) EFFECTIVE DATE.—The amendments made by
8 this section shall apply to taxable years beginning after
9 the date of the enactment of this Act.

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