### 111TH CONGRESS 1ST SESSION H.R. 2966

To amend the Internal Revenue Code of 1986 to deny any deduction for direct-to-consumer advertisements of prescription drugs.

#### IN THE HOUSE OF REPRESENTATIVES

JUNE 19, 2009

Mr. NADLER of New York 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 direct-to-consumer advertisements of 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 "Say No to Drug Ads5 Act".

# 6 SEC. 2. DISALLOWANCE OF DEDUCTION FOR DIRECT-TO7 CONSUMER ADVERTISEMENT OF PRESCRIP8 TION DRUGS.

9 (a) GENERAL RULE.—Part IX of subchapter B of
10 chapter 1 of the Internal Revenue Code of 1986 (relating

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

## 3 "SEC. 280I. DIRECT-TO-CONSUMER ADVERTISEMENT OF 4 PRESCRIPTION DRUGS.

5 "No deduction shall be allowed under this chapter for
6 any amount paid or incurred for a direct-to-consumer ad7 vertisement of a prescription drug."

8 (b) CLERICAL AMENDMENT.—The table of sections 9 for part IX of subchapter B of chapter 1 of such Code 10 is amended by adding at the end thereof the following new 11 item:

"Sec. 280I. Direct-to-consumer advertisement of prescription drugs.".

(c) EFFECTIVE DATE.—The amendments made by
this section shall apply to amounts paid or incurred after
December 31, 2009.

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