

111TH CONGRESS  
1ST SESSION

# H. R. 3205

To amend the Internal Revenue Code of 1986 to deny any deduction for advertising health insurance.

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IN THE HOUSE OF REPRESENTATIVES

JULY 14, 2009

Mr. LIPINSKI 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 deny any deduction for advertising health insurance.

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 “Health Insurance Com-  
5 pany Advertising Deduction Denial Act of 2009”.

6 **SEC. 2. DENIAL OF DEDUCTION FOR ADVERTISING HEALTH**  
7 **INSURANCE.**

8 (a) IN GENERAL.—Part IX of subchapter B of chap-  
9 ter 1 of the Internal Revenue Code of 1986 (relating to

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

3 **“SEC. 280I. DENIAL OF DEDUCTION FOR ADVERTISING**  
4 **HEALTH INSURANCE.**

5 “(a) IN GENERAL.—No deduction shall be allowed  
6 under this chapter with respect to—

7 “(1) any advertisement primarily for purposes  
8 of promoting the sale of any insurance which con-  
9 stitutes medical care, and

10 “(2) any of the following incurred or provided  
11 primarily for purposes described in paragraph (1):

12 “(A) Travel expenses (including meals and  
13 lodging).

14 “(B) Goods or services of a type generally  
15 considered to constitute entertainment, amuse-  
16 ment, or recreation or the use of a facility in  
17 connection with providing such goods and serv-  
18 ices.

19 “(C) Gifts.

20 “(D) Other promotion expenses.

21 “(b) REGULATIONS.—The Secretary shall prescribe  
22 such regulations as may be necessary to carry out the pur-  
23 poses of this section.”.

1           (b) CLERICAL AMENDMENT.—The table of sections  
2 for such part IX is amended by adding at the end the  
3 following new item:

“Sec. 280I. Denial of deduction for advertising health insurance.”.

4           (c) EFFECTIVE DATE.—The amendments made by  
5 this section shall apply to amounts paid or incurred after  
6 the date of the enactment of this Act in taxable years end-  
7 ing after such date.

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