

Union Calendar No. 508

114TH CONGRESS
2^D SESSION

H. R. 3590

[Report No. 114-657]

To amend the Internal Revenue Code of 1986 to repeal the increase in the income threshold used in determining the deduction for medical care.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 22, 2015

Ms. MCSALLY (for herself, Ms. ROS-LEHTINEN, Mr. GIBSON, Mr. BISHOP of Michigan, Mr. OLSON, Mr. FITZPATRICK, Mr. MACARTHUR, Mr. WEBSTER of Florida, Ms. SINEMA, Ms. JENKINS of Kansas, Mr. DOLD, and Mr. SMITH of Missouri) introduced the following bill; which was referred to the Committee on Ways and Means

JULY 5, 2016

Additional sponsors: Ms. HERRERA BEUTLER, Mr. WITTMAN, Mr. HUDSON, Mr. TIBERI, Mr. SAM JOHNSON of Texas, and Mr. BOUSTANY

JULY 5, 2016

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in italic]

[For text of introduced bill, see copy of bill as introduced on September 22, 2015]

A BILL

To amend the Internal Revenue Code of 1986 to repeal the increase in the income threshold used in determining the deduction 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 “Halt Tax Increases on*
5 *the Middle Class and Seniors Act”.*

6 **SEC. 2. REPEAL OF INCREASE IN INCOME THRESHOLD FOR**
7 ****DETERMINING MEDICAL CARE DEDUCTION.****

8 *(a) IN GENERAL.—Section 213(a) of the Internal Rev-*
9 *enue Code of 1986 is amended by striking “10 percent” and*
10 *inserting “7.5 percent”.*

11 *(b) CONFORMING AMENDMENTS.—*

12 *(1) Section 213 of such Code is amended by*
13 *striking subsection (f).*

14 *(2) Section 56(b)(1)(B) of such Code is amended*
15 *by striking “without regard to subsection (f) of such*
16 *section” and inserting “by substituting ‘10 percent’*
17 *for ‘7.5 percent’”.*

18 *(c) EFFECTIVE DATE.—The amendments made by this*
19 *section shall apply to taxable years beginning after Decem-*
20 *ber 31, 2015.*

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