

114<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 3590

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## AN ACT

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,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Halt Tax Increases  
3 on the Middle Class and Seniors Act”.

4 **SEC. 2. REPEAL OF INCREASE IN INCOME THRESHOLD FOR**  
5 **DETERMINING MEDICAL CARE DEDUCTION.**

6 (a) **IN GENERAL.**—Section 213(a) of the Internal  
7 Revenue Code of 1986 is amended by striking “10 per-  
8 cent” and inserting “7.5 percent”.

9 (b) **CONFORMING AMENDMENTS.**—

10 (1) Section 213 of such Code is amended by  
11 striking subsection (f).

12 (2) Section 56(b)(1)(B) of such Code is amend-  
13 ed by striking “without regard to subsection (f) of  
14 such section” and inserting “by substituting ‘10 per-  
15 cent’ for ‘7.5 percent’”.

16 (c) **EFFECTIVE DATE.**—The amendments made by  
17 this section shall apply to taxable years beginning after  
18 December 31, 2015.

Passed the House of Representatives September 13,  
2016.

Attest:

*Clerk.*



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