

114TH CONGRESS  
2D SESSION

# H. R. 5917

To amend the Internal Revenue Code of 1986 to provide a refundable credit for menstrual products.

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## IN THE HOUSE OF REPRESENTATIVES

JULY 18, 2016

Ms. MENG 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 provide a refundable credit for menstrual products.

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 “Menstrual Products  
5 Tax Credit Act of 2016”.

6 **SEC. 2. REFUNDABLE CREDIT FOR MENSTRUAL PRODUCTS.**

7 (a) IN GENERAL.—Subpart C of part IV of sub-  
8 chapter A of chapter 1 of the Internal Revenue Code of  
9 1986 (relating to refundable credits) is amended by insert-  
10 ing after section 36B the following new section:

1 **“SEC. 36C. MENSTRUAL PRODUCTS.**

2 “(a) IN GENERAL.—There shall be allowed as a cred-  
3 it against the tax imposed by this subtitle with respect  
4 to each eligible individual for whom the taxpayer is allowed  
5 a deduction under section 151 an amount equal to \$120.

6 “(b) LIMITATION BASED ON ADJUSTED GROSS IN-  
7 COME.—

8 “(1) IN GENERAL.—In the case of any taxpayer  
9 whose modified adjusted gross income exceeds the  
10 threshold amount, the amount of the credit allowable  
11 under subsection (a) shall be zero. For purposes of  
12 the preceding sentence, the term ‘modified adjusted  
13 gross income’ means adjusted gross income in-  
14 creased by any amount excluded from gross income  
15 under section 911, 931, or 933.

16 “(2) THRESHOLD AMOUNT.—For purposes of  
17 paragraph (1), the term ‘threshold amount’ means—

18 “(A) \$47,520 in the case of a joint return,

19 “(B) \$35,640 in the case of a head of  
20 household, and

21 “(C) \$23,760 in the case of a separate re-  
22 turn.

23 “(c) DEFINITIONS.—For purposes of this section—

24 “(1) ELIGIBLE INDIVIDUAL.—The term ‘eligible  
25 individual’ means an individual who uses menstrual  
26 products.

1           “(2) MENSTRUAL PRODUCTS DEFINED.—The  
2 term ‘menstrual products’ shall be determined by  
3 the Secretary of Health and Human Services by reg-  
4 ulation and provided to the Secretary, and shall in-  
5 clude tampons, pads, liners, cups, and similar prod-  
6 ucts used by women with respect to menstruation.

7           “(d) ADJUSTMENT FOR INFLATION.—

8           “(1) IN GENERAL.—For each taxable year be-  
9 ginning after 2017, the dollar amounts in sub-  
10 sections (a) and (b)(2) shall each be increased by an  
11 amount equal to the product of—

12                   “(A) such dollar amount, and

13                   “(B) the cost-of-living adjustment deter-  
14 mined under section 1(f)(3) for the calendar  
15 year, determined by substituting ‘calendar year  
16 2016’ for ‘calendar year 1992’ in subparagraph  
17 (B) thereof.

18           “(2) ROUNDING.—If any increase determined  
19 under paragraph (1)—

20                   “(A) in the case of the dollar amount in  
21 subsection (a) is not a multiple of \$5, such in-  
22 crease shall be rounded to the next highest mul-  
23 tiple of \$5, and

24                   “(B) in the case of the dollar amount in  
25 subsection (b)(2), is not a multiple of \$1,000,

1           such increase shall be rounded to the next low-  
2           est multiple of \$1,000.

3           “(e) REGULATIONS.—The Secretary shall prescribe  
4 such regulations as may be appropriate to carry out the  
5 purposes of this section.”.

6           (b) CONFORMING AMENDMENTS.—

7           (1) Section 1324(b)(2) of title 31, United  
8 States Code, is amended by inserting “36C,” after  
9 “36B,”.

10          (2) The table of sections for subpart C of part  
11 IV of subchapter A of chapter 1 of the Internal Rev-  
12 enue Code of 1986 is amended by inserting after the  
13 item relating to section 36B the following new item:  
“Sec. 36C. Menstrual products.”.

14          (c) EFFECTIVE DATE.—The amendments made by  
15 this section shall apply to taxable years beginning after  
16 December 31, 2016.

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