

114TH CONGRESS
2D SESSION

H. R. 6263

To amend the Internal Revenue Code of 1986 to expand the family members with respect to whom treatment for alcohol and drug addiction is treated as a medical expense for certain purposes.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 28, 2016

Mr. MACARTHUR (for himself and Mr. MOULTON) 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 expand the family members with respect to whom treatment for alcohol and drug addiction is treated as a medical expense for certain purposes.

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 “Addiction Recovery
5 through Family Deductions Act”.

1 **SEC. 2. EXPANSION OF FAMILY MEMBERS WITH RESPECT**
2 **TO WHOM TREATMENT FOR ALCOHOL AND**
3 **DRUG ADDICTION IS A MEDICAL EXPENSE**
4 **FOR CERTAIN PURPOSES.**

5 (a) DEDUCTION FOR MEDICAL CARE.—Section
6 213(d) of the Internal Revenue Code of 1986 is amended
7 by adding at the end the following new paragraph:

8 “(12) ALCOHOL AND DRUG ADDICTION TREAT-
9 MENT FOR FAMILY MEMBERS.—

10 “(A) IN GENERAL.—In the case of any ex-
11 pense paid for alcohol and drug addiction treat-
12 ment for a specified family member of the tax-
13 payer, such expense shall be treated for pur-
14 poses of this section in the same manner as an
15 expense paid for alcohol and drug addiction
16 treatment for a dependent (within the meaning
17 of subsection (a)) of such taxpayer.

18 “(B) SPECIFIED FAMILY MEMBER.—For
19 purposes of this paragraph, the term ‘specified
20 family member’ means—

21 “(i) any individual who bears a rela-
22 tionship to the taxpayer described in sec-
23 tion 152(d)(2),

24 “(ii) any first cousin of the taxpayer
25 (or the taxpayer’s spouse), and

1 “(iii) the spouse of any individual de-
2 scribed in clause (i) or (ii).

3 “(C) ALCOHOL AND DRUG ADDICTION
4 TREATMENT.—For purposes of this paragraph,
5 the term ‘alcohol and drug addiction treatment’
6 means treatment for addiction to alcohol or
7 drugs, other than smoking-cessation programs
8 and other treatments for addiction to nico-
9 tine.”.

10 (b) HEALTH INSURANCE COSTS OF SELF-EMPLOYED
11 INDIVIDUALS.—Section 162(l) of such Code is amended
12 by adding at the end the following new paragraph:

13 “(1) INSURANCE COVERING ALCOHOL AND
14 DRUG ADDICTION TREATMENT FOR FAMILY MEM-
15 BERS.—In the case of alcohol and drug addiction
16 treatment (as defined in section 213(d)(12)(C)) for
17 a specified family member (as defined in section
18 213(d)(12)(B)) of the taxpayer, such treatment
19 shall be treated for purposes of this section in the
20 same manner as if such treatment were for a de-
21 pendent of such taxpayer.”.

22 (c) INDIAN HEALTH CARE BENEFITS.—Section
23 139D of such Code is amended by adding at the end the
24 following new subsection:

1 “(g) ALCOHOL AND DRUG ADDICTION TREATMENT
2 FOR FAMILY MEMBERS.—In the case of alcohol and drug
3 addiction treatment (as defined in section 213(d)(12)(C))
4 for a specified family member (as defined in section
5 213(d)(12)((B)) of a member of an Indian tribe, such
6 treatment shall be treated for purposes of this section in
7 the same manner as such treatment for a dependent of
8 such a member.”.

9 (d) EFFECTIVE DATE.—The amendments made by
10 this section shall apply to taxable years beginning after
11 the date of the enactment of this Act.

○