

115TH CONGRESS
2D SESSION

H. R. 6312

To amend the Internal Revenue Code of 1986 to treat certain amounts paid for physical activity, fitness, and exercise as amounts paid for medical care.

IN THE HOUSE OF REPRESENTATIVES

JULY 6, 2018

Mr. SMITH of Missouri (for himself and Mr. KIND) 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 treat certain amounts paid for physical activity, fitness, and exercise as amounts paid 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 “Personal Health In-
5 vestment Today Act” or the “PHIT Act.”

1 **SEC. 2. CERTAIN AMOUNTS PAID FOR PHYSICAL ACTIVITY,**
2 **FITNESS, AND EXERCISE TREATED AS**
3 **AMOUNTS PAID FOR MEDICAL CARE.**

4 (a) **IN GENERAL.**—Section 213(d)(1) of the Internal
5 Revenue Code of 1986 is amended by striking “or” at the
6 end of subparagraph (C), by striking the period at the end
7 of subparagraph (D) and inserting “, or”, and by adding
8 at the end the following new subparagraph:

9 “(E) for qualified sports and fitness ex-
10 penses.”.

11 (b) **QUALIFIED SPORTS AND FITNESS EXPENSES.**—
12 Section 213(d) of such Code is amended by adding at the
13 end the following paragraph:

14 “(12) **QUALIFIED SPORTS AND FITNESS EX-**
15 **PENSES.**—

16 “(A) **IN GENERAL.**—The term ‘qualified
17 sports and fitness expenses’ means amounts
18 paid for—

19 “(i) membership at a fitness facility,

20 “(ii) participation or instruction in a
21 program of physical exercise or physical
22 activity, or

23 “(iii) safety equipment for use in a
24 program (including a self-directed pro-
25 gram) of physical exercise or physical ac-
26 tivity.

1 “(B) DOLLAR LIMITATIONS.—

2 “(i) OVERALL LIMITATION.—The ag-
3 gregate amount treated as qualified sports
4 and fitness expenses with respect to any
5 taxpayer for any taxable year shall not ex-
6 ceed \$500 (twice such amount in the case
7 of a joint return or a head of household
8 (as defined in section 2(b))).

9 “(ii) SAFETY EQUIPMENT.—The
10 amount treated as qualified sports and fit-
11 ness expenses with respect to any item of
12 safety equipment described in subpara-
13 graph (A)(iii) shall not exceed \$250.

14 “(C) CERTAIN EXCLUSIONS.—

15 “(i) IN GENERAL.—Golf, hunting,
16 sailing, and riding shall not be treated as
17 a physical exercise or physical activity.

18 “(ii) EXERCISE VIDEOS, ETC.—Quali-
19 fied sports and fitness expenses shall not
20 include videos, books, or similar materials.

21 “(D) FITNESS FACILITY DEFINED.—For
22 purposes of subparagraph (A)(i), the term ‘fit-
23 ness facility’ means a facility—

24 “(i) providing instruction in a pro-
25 gram of physical exercise or physical activ-

1 ity, offering facilities for the preservation,
2 maintenance, encouragement, or develop-
3 ment of physical fitness, or serving as the
4 site of such a program of a State or local
5 government,

6 “ (ii) which is not a private club owned
7 and operated by its members,

8 “ (iii) which does not offer facilities for
9 any activity described in subparagraph
10 (C)(i),

11 “ (iv) whose health or fitness facility is
12 not incidental to its overall function and
13 purpose, and

14 “ (v) which is fully compliant with ap-
15 plicable State and Federal anti-discrimina-
16 tion laws.

17 “(E) PROGRAMS WHICH INCLUDE COMPO-
18 NENTS OTHER THAN PHYSICAL EXERCISE AND
19 PHYSICAL ACTIVITY.—Rules similar to the rules
20 of paragraph (6) shall apply in the case of any
21 program that includes physical exercise or phys-
22 ical activity and also other components. For
23 purposes of the preceding sentence, travel and
24 accommodations shall be treated as an other
25 component.

1 “(F) INFLATION ADJUSTMENT.—In the
2 case of any taxable year beginning in a calendar
3 year after 2019, the \$500 amount in subpara-
4 graph (B)(i) and the \$250 amount in subpara-
5 graph (B)(ii) shall each be increased by an
6 amount equal to—

7 “(i) such dollar amount, multiplied by

8 “(ii) the cost-of-living adjustment de-
9 termined under section 1(f)(3) for the cal-
10 endar year in which such taxable year be-
11 gins, determined by substituting ‘calendar
12 year 2018’ for ‘calendar year 2016’ in sub-
13 paragraph (A)(ii) thereof.

14 If any increase determined under the preceding
15 sentence is not a multiple of \$10, such increase
16 shall be rounded to the next lowest multiple of
17 \$10.”.

18 (c) EFFECTIVE DATE.—The amendments made by
19 this subsection shall apply to taxable years beginning after
20 December 31, 2018.

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