

115TH CONGRESS
1ST SESSION

H. R. 1051

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

FEBRUARY 14, 2017

Ms. MCSALLY (for herself, Mr. WITTMAN, Mr. OLSON, Mr. MACARTHUR, Mr. TIBERI, Ms. JENKINS of Kansas, Mr. BISHOP of Michigan, Ms. SINEMA, and Mr. WEBSTER of Florida) 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 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
5 on the Middle Class and Seniors Act”.

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

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

6 (b) **CONFORMING AMENDMENTS.**—

7 (1) Section 213 of such Code is amended by
8 striking subsection (f).

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

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

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