

111TH CONGRESS
1ST SESSION

H. R. 2917

To amend the Internal Revenue Code of 1986 to deny any deduction for advertising prescription drugs.

IN THE HOUSE OF REPRESENTATIVES

JUNE 17, 2009

Mr. LIPINSKI 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 deny any deduction for advertising prescription drugs.

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. DENIAL OF DEDUCTION FOR ADVERTISING**
4 **PRESCRIPTION DRUGS.**

5 (a) IN GENERAL.—Part IX of subchapter B of chap-
6 ter 1 of the Internal Revenue Code of 1986 (relating to
7 items not deductible) is amended by adding at the end
8 the following new section:

1 **“SEC. 280I. DENIAL OF DEDUCTION FOR ADVERTISING PRE-**
 2 **SCRIPTION DRUGS.**

3 “(a) IN GENERAL.—No deduction shall be allowed
 4 under this chapter with respect to—

5 “(1) any advertisement primarily for purposes
 6 of promoting the sale or use of any prescribed drug
 7 (as defined in section 213(d)(3)), and

8 “(2) any of the following incurred or provided
 9 primarily for purposes described in paragraph (1):

10 “(A) Travel expenses (including meals and
 11 lodging).

12 “(B) Goods or services of a type generally
 13 considered to constitute entertainment, amuse-
 14 ment, or recreation or the use of a facility in
 15 connection with providing such goods and serv-
 16 ices.

17 “(C) Gifts.

18 “(D) Other promotion expenses.

19 “(b) REGULATIONS.—The Secretary shall prescribe
 20 such regulations as may be necessary to carry out the pur-
 21 poses of this section.”.

22 (b) CLERICAL AMENDMENT.—The table of sections
 23 for such part IX is amended by adding at the end the
 24 following new item:

“Sec. 280I. Denial of deduction for advertising prescription drugs.”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to amounts paid or incurred after
3 the date of the enactment of this Act in taxable years end-
4 ing after such date.

○