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(Original Signature of Member)

107<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

**H. R.** \_\_\_\_\_

\_\_\_\_\_  
IN THE HOUSE OF REPRESENTATIVES

Mr. CRANE introduced the following bill; which was referred to the Committee  
on \_\_\_\_\_

\_\_\_\_\_  
**A BILL**

To amend the Internal Revenue Code of 1986 to decrease  
the floor for the deduction for medical care to two per-  
cent of adjusted gross income.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*



1 **SECTION 1. FLOOR FOR DEDUCTION FOR MEDICAL EX-**  
2 **PENSES DECREASED TO 2 PERCENT OF AD-**  
3 **JUSTED GROSS INCOME.**

4 (a) **IN GENERAL.**—Subsection (a) of section 213 of  
5 the Internal Revenue Code of 1986 (relating to allowance  
6 of deduction) is amended by striking “7.5 percent” and  
7 inserting “2 percent”.

8 (b) **CONFORMING AMENDMENT.**—Section 56(b)(1) of  
9 such Code is amended by striking subparagraph (B) and  
10 redesignating subparagraphs (C) through (F) as subpara-  
11 graphs (B) through (E), respectively.

12 (c) **EFFECTIVE DATE.**—The amendment made by  
13 this section shall apply to taxable years beginning after  
14 December 31, 2002.

