

109TH CONGRESS
2^D SESSION

H. R. 5479

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

IN THE HOUSE OF REPRESENTATIVES

MAY 25, 2006

Mr. WELLER (for himself, Mr. RAMSTAD, Mr. BISHOP of Georgia, Mr. SHUSTER, Mr. SMITH of Washington, and Mr. RENZI) 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 exercise equipment and physical fitness programs 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 of 2006”.

1 **SEC. 2. CERTAIN EXERCISE EQUIPMENT AND PHYSICAL**
2 **FITNESS PROGRAMS TREATED AS MEDICAL**
3 **CARE.**

4 (a) **IN GENERAL.**—Subsection (d) of section 213 of
5 the Internal Revenue Code of 1986 (relating to medical,
6 dental, etc., expenses) is amended by adding at the end
7 the following new paragraph:

8 “(12) **EXERCISE EQUIPMENT AND PHYSICAL**
9 **FITNESS PROGRAMS.**—

10 “(A) **IN GENERAL.**—The term ‘medical
11 care’ shall include amounts paid—

12 “(i) to purchase or use equipment
13 used in a program (including a self-di-
14 rected program) of physical exercise, and

15 “(ii) to participate, or receive instruc-
16 tion, in a program of physical exercise.

17 “(B) **LIMITATION.**—Amounts treated as
18 medical care under subparagraph (A) shall not
19 exceed \$1,000 with respect to any individual for
20 any taxable year.”.

21 (b) **EFFECTIVE DATE.**—The amendment made by
22 this section shall apply to taxable years beginning after
23 the date of the enactment of this Act.

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