

103^D CONGRESS
1ST SESSION

H. R. 250

To amend the Internal Revenue Code of 1986 to provide an employer a credit against income tax for the cost of providing mammography screening for his employees.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 5, 1993

Mr. McCANDLESS 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 provide an employer a credit against income tax for the cost of providing mammography screening for his employees.

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. CREDIT FOR EMPLOYER COSTS OF PROVIDING**
4 **MAMMOGRAPHY SCREENING.**

5 (a) IN GENERAL.—Subpart B of part IV of sub-
6 chapter A of chapter 1 of the Internal Revenue Code of
7 1986 is amended by adding at the end thereof the follow-
8 ing new section:

1 **“SEC. 30. CREDIT FOR EMPLOYER COSTS OF PROVIDING**
2 **MAMMOGRAPHY SCREENING.**

3 “(a) ALLOWANCE OF CREDIT.—There shall be al-
4 lowed as a credit against a tax imposed by this chapter
5 for the taxable year an amount equal to 50 percent of the
6 qualified mammography screening costs of an employer
7 for the taxable year.

8 “(b) QUALIFIED MAMMOGRAPHY SCREENING
9 COSTS.—

10 “(1) IN GENERAL.—For purposes of this sec-
11 tion, the term ‘qualified mammography screening
12 costs’ means the amount paid or incurred during the
13 taxable year directly or through insurance to provide
14 screening mammography conducted consistent with
15 the frequency required under paragraph (3) and the
16 quality standards established under paragraph (4).

17 “(2) SCREENING MAMMOGRAPHY.—The term
18 ‘screening mammography’ means a radiologic proce-
19 dure provided to a woman for the purpose of early
20 detection of breast cancer and includes a physician’s
21 interpretation of the results of the procedure.

22 “(3) FREQUENCY PERMITTED.—

23 “(A) IN GENERAL.—Except as otherwise
24 provided in this paragraph, the frequency re-
25 quired under this paragraph is annually.

26 “(B) REVIEW AND REVISION.—

1 “(i) REVIEW.—The Secretary of
2 Health and Human Services, in consulta-
3 tion with the Director of the National Can-
4 cer Institute, shall review periodically the
5 appropriate frequency for performing
6 screening mammography, based on age
7 and such other factors as such Secretary
8 believes to be pertinent.

9 “(ii) REVISION OF FREQUENCY.—
10 Such Secretary, taking into consideration
11 the review made under clause (i), may re-
12 vise from time to time the frequency with
13 which screening mammography may be re-
14 quired for purposes of this paragraph, but
15 no such revision shall apply to screening
16 mammography performed before January
17 1, 1995.

18 “(4) QUALITY STANDARDS.—The Secretary of
19 Health and Human Services shall establish stand-
20 ards to assure the safety and accuracy of screening
21 mammography taken into account under this sec-
22 tion. Such standards shall include the requirements
23 that—

24 “(A) the equipment used to perform the
25 mammography must be specifically designed for

1 mammography and must meet radiologic stand-
2 ards established by such Secretary for mam-
3 mography;

4 “(B) the mammography must be per-
5 formed by an individual who—

6 “(i) is licensed by a State to perform
7 radiological procedures, or

8 “(ii) is certified as qualified to per-
9 form radiological procedures by such an
10 appropriate organization as such Secretary
11 specifies in regulations;

12 “(C) the results of the mammography
13 must be interpreted by a physician—

14 “(i) who is certified as qualified to in-
15 terpret radiological procedures by such an
16 appropriate board as such Secretary speci-
17 fies in regulations, or

18 “(ii) who is certified as qualified to in-
19 terpret screening mammography proce-
20 dures by such a program as such Secretary
21 recognizes in regulation as assuring the
22 qualifications of the individual with respect
23 to such interpretation; and

24 “(D) with respect to the first screening
25 mammography performed on a woman which is

1 taken into account under this section, there are
2 satisfactory assurances that the results of the
3 mammography will be placed in permanent
4 medical records maintained with respect to the
5 woman.

6 “(c) OTHER DEFINITIONS.—For purposes of this
7 section—

8 “(1) EMPLOYER.—An individual who owns the
9 entire interest in an unincorporated trade or busi-
10 ness shall be treated as his own employer. A part-
11 nership shall be treated as the employer of each
12 partner who is an employee within the meaning of
13 paragraph (2).

14 “(2) EMPLOYEE.—The term ‘employee’ includes
15 an individual who is a self-employed individual (as
16 defined in section 401(c)(1)(B)).

17 “(d) APPLICATION WITH OTHER CREDITS.—The
18 credit allowed by subsection (a) for any taxable year shall
19 not exceed the excess (if any) of—

20 “(1) the regular tax for the taxable year re-
21 duced by the sum of the credits allowable under sub-
22 part A, and sections 27, 28, and 29, over

23 “(2) the tentative minimum tax for the taxable
24 year.”

1 (b) CLERICAL AMENDMENT.—The table of sections
2 for such subpart B is amended by adding at the end there-
3 of the following new item:

 “Sec. 30. Credit for employer costs for mammography screen-
 ing.”.

4 (c) EFFECTIVE DATE.—The amendments made by
5 this section shall apply to taxable years beginning after
6 the date of the enactment of this Act.

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