

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 378
Version: As introduced

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Authors: Gruenhagen and others

Subject: Income tax subtraction for medical care expenses

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Allows an individual income tax subtraction for amounts paid for medical care, excluding amounts that are otherwise deducted from taxable income, reimbursed through insurance, by an employer, or through a health savings plan or account, or used to claim the income tax credit for long-term care insurance premiums. Defines “medical care” by reference to the Internal Revenue Code definition of expenses allowed as itemized deductions, to include amounts paid for

- ▶ diagnosis, treatment, and prevention of disease
- ▶ transportation necessary to medical care
- ▶ long-term care services
- ▶ medical insurance, including long-term care insurance

Effective beginning in tax year 2015.