

**Amendment Offered by Mr. Larson of Connecticut**

The amendment strikes section 1308 and restores the 7.5% threshold for the medical expense deduction.

**AMENDMENT**

**OFFERED BY MR. LARSON OF CONNECTICUT**

At the end, add the following:

1       **TITLE VI—RESTORATION OF**  
2       **MEDICAL EXPENSE DEDUCTION**

3       **SEC. 6001. RESTORATION OF MEDICAL EXPENSE DEDUC-**  
4               **TION.**

5               Section 1308 of this Act is repealed and shall have  
6       no force or effect.

7       **SEC. 6002. RESTORATION OF 7.5 PERCENT THRESHOLD FOR**  
8               **MEDICAL EXPENSE DEDUCTION.**

9               (a) **IN GENERAL.**—Section 213(a) is amended by  
10       striking “10 percent” and inserting “7.5 percent”.

11              (b) **CONFORMING AMENDMENT.**—Section 213 is  
12       amended by striking subsection (f).

13              (c) **EFFECTIVE DATE.**—The amendments made by  
14       this section shall apply to taxable years beginning after  
15       December 31, 2017.

16       **SEC. 6003. CORPORATE RATE INCREASE TO ACHIEVE REV-**  
17               **ENUE NEUTRALITY.**

18              (a) **IN GENERAL.**—The rate of tax specified in sec-  
19       tion 11(b)(1) of the Internal Revenue Code of 1986 (after  
20       the amendment made by section 3001(a)) shall be m-



1 creased by such number of percentage points as is nec-  
2 essary to fully offset the aggregate reduction in Federal  
3 revenues which result from the amendments and repeals  
4 made by sections 6001 and 6002.

5 (b) EFFECTIVE DATE.—Subsection (a) shall apply as  
6 if such provision were an amendment made by section  
7 3001(a).



