

Amendment offered by Ms. Sánchez, Mr. Neal, Mr. Levin, Mr. Lewis, Mr. Thompson, Mr. Larson, Mr. Blumenauer, Mr. Pascrell, Mr. Crowley, Mr. Davis of Illinois, Mr. Higgins, Ms. Sewell, Ms. DelBene, Ms. Chu

The amendment would restore on a permanent basis, in a fiscally responsible matter, the deduction for certain medical expenses that exceed 7.5 percent of adjusted gross income.

AMENDMENT

OFFERED BY MS. SÁNCHEZ OF CALIFORNIA

At the end of subtitle C of title I, add the following:

1 **SEC. 128. REDUCTION IN THRESHOLD FOR MEDICAL EX-**
2 **PENSE DEDUCTION MADE PERMANENT.**

3 (a) **IN GENERAL.**—Section 127(a) of this Act is
4 amended by striking “, and ending before January 1,
5 2021”.

6 (b) **CORPORATE RATE INCREASE TO ACHIEVE REV-**
7 **ENUE NEUTRALITY.**—The rate of tax specified in section
8 11(b) of the Internal Revenue Code of 1986 shall be in-
9 creased by such number of percentage points as is nec-
10 essary to fully offset the aggregate reduction in Federal
11 revenues which result from the amendments made by sec-
12 tion 127, as amended by subsection (a).

13 (c) **EFFECTIVE DATE.**—This section, and the amend-
14 ments made by this section, shall apply to taxable years
15 beginning after December 31, 2018.



For herself and
Mr. Neal,
Mr. Levin,
Mr. Lewis,
Mr. Thompson,
Mr. Larson,
Mr. Blumenauer,
Mr. Pascrell,
Mr. Crowley,
Mr. Davis,
Mr. Higgins,
Ms. Sewell,
Ms. DelBene,
Ms. Chu