

AMENDMENT TO
RULES COMMITTEE PRINT 115-82
OFFERED BY MR. DUNCAN OF TENNESSEE

At the end, add the following:

1 **SEC. 9. TREATMENT OF EXPENSES FOR DIETARY SUPPLE-**
2 **MENTS AS MEDICAL EXPENSES.**

3 (a) **IN GENERAL.**—Section 213(d)(1) of the Internal
4 Revenue Code of 1986, as amended by the preceding pro-
5 visions of this Act, is amended by striking “or” at the
6 end of subparagraph (D), by striking the period at the
7 end of subparagraph (E) and inserting “, or”, and by add-
8 ing at the end the following new subparagraph:

9 “(F) for dietary supplements, including
10 over-the-counter vitamins, minerals, herbs, and
11 fiber.”.

12 (b) **EFFECTIVE DATE.**—The amendments made by
13 this section shall apply to taxable years beginning after
14 December 31, 2018.

