

HR 4946

Improving Access to Long-Term Care Act of 2002

Congress: 107 (2001–2003, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jun 17, 2002

Current Status: Received in the Senate and Read twice and referred to the Committee on Finance.

Latest Action: Received in the Senate and Read twice and referred to the Committee on Finance. (Jul 25, 2002)

Official Text: <https://www.congress.gov/bill/107th-congress/house-bill/4946>

Sponsor

Name: Rep. Hayworth, J. D. [R-AZ-6]

Party: Republican • State: AZ • Chamber: House

Cosponsors (8 total)

Cosponsor	Party / State	Role	Date Joined
Rep. English, Phil [R-PA-21]	R · PA		Jun 17, 2002
Rep. Lewis, Ron [R-KY-2]	R · KY		Jun 17, 2002
Rep. Ramstad, Jim [R-MN-3]	R · MN		Jun 17, 2002
Rep. Watkins, Wes [R-OK-3]	R · OK		Jun 17, 2002
Rep. Weller, Jerry [R-IL-11]	R · IL		Jun 17, 2002
Rep. Brady, Kevin [R-TX-8]	R · TX		Jun 18, 2002
Rep. McClinnis, Scott [R-CO-3]	R · CO		Jun 18, 2002
Rep. Portman, Rob [R-OH-2]	R · OH		Jun 18, 2002

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jul 25, 2002
Ways and Means Committee	House	Reported By	Jul 15, 2002

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Improving Access to Long-Term Care Act of 2002 - Amends the Internal Revenue Code to permit a deduction for an applicable percentage of eligible long-term care premiums paid by a taxpayer for coverage for the taxpayer, spouse and dependents. Sets percentages beginning at 25 percent for 2003 and increasing gradually to 50 percent for 2012 and thereafter. Reduces amounts if the modified gross income of the taxpayer exceeds \$20,000 (or \$40,000 for a joint return, with such values adjusted for inflation).

Prohibits an individual from utilizing the deduction for any month in which the taxpayer is covered for long-term care under a health plan maintained by any employer of the taxpayer or of the taxpayer's spouse in which 50 percent or more of the cost is incurred by the employer. Forbids any amount taken into account for the purposes of the long-term care deduction from also being taken into account for a deduction for medical expenses or self-employed health care expenses. Requires married couples to file a joint return to receive the deduction. Permits the deduction whether or not a taxpayer itemizes.

(Sec. 3) Allows an additional personal exemption for each "qualified family member" with "long-term needs" who resides in a taxpayer's home.

Defines an individual with "long-term care needs" as someone who: (1) has been certified by a physician as being unable, for at least 180 consecutive days, to perform at least two activities of daily living due to loss of functional capacity; or (2) requires substantial supervision due to severe cognitive impairment and needs reminding or cuing assistance to perform at least one activity of daily living; or (3) is unable to engage in age appropriate activities. Sets the amount of exemption at \$500 for 2003, rising gradually to \$2,500 for 2011.

Prohibits the exemption unless a taxpayer includes with a return the name and taxpayer identification number of the physician certifying the member of the household in need. Allows exception to such requirement if due diligence in attempting to provide such information is shown.

(Sec. 4) Modifies consumer protection provisions for long-term care insurance. Revises provisions pertaining to the excise tax on providers of long-term care insurance who fail to meet certain standards, adding requirements about disclosure of rating practices to the consumer and about suitability.

(Sec. 5) Expands qualifying expenses for the 50-percent tax credit related to human clinical testing of drugs for the treatment of certain rare diseases and conditions. Includes for the purpose of calculating the credit expenses incurred after the date on which a taxpayer files an application with the Food and Drug Administration for designation of a drug as a potential treatment for a rare disease or disorder under the Federal Food, Drug, and Cosmetic Act. Allows the credit to be taken when a drug is designated as such not later than the due date (including extensions) for the individual's tax return for the year in which the application was filed (currently only expenses incurred after a drug is approved as a potential treatment qualify for the credit).

(Sec. 6) Includes any vaccine against hepatitis A under the 75-cents-per-dose manufacturer's excise tax.

(Sec. 7) Treats individuals covered under a Medicare+Choice medical savings account (MSA) plan as having high deductible health plans for purposes of archer MSA, thus permitting such Medicare+Choice individuals to qualify for Archer MSA. Sets a figure of 100 percent of the deductible under the Medicare+Choice policy as the maximum deductible contribution that can be made to an Archer MSA with respect to a Medicare-eligible individual.

## Actions Timeline

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- **Jul 25, 2002:** Considered as unfinished business. (consideration: CR H5608-5609)
- **Jul 25, 2002:** Passed/agreed to in House: On motion to suspend the rules and pass the bill, as amended Agreed to by the Yeas and Nays: (2/3 required): 362 - 61 (Roll no. 351).(text: CR 7/23/2002 H5107-5109)
- **Jul 25, 2002:** On motion to suspend the rules and pass the bill, as amended Agreed to by the Yeas and Nays: (2/3 required): 362 - 61 (Roll no. 351). (text: CR 7/23/2002 H5107-5109)
- **Jul 25, 2002:** Motion to reconsider laid on the table Agreed to without objection.
- **Jul 25, 2002:** The title of the measure was amended. Agreed to without objection.
- **Jul 25, 2002:** Received in the Senate and Read twice and referred to the Committee on Finance.
- **Jul 23, 2002:** Mr. Hayworth moved to suspend the rules and pass the bill, as amended.
- **Jul 23, 2002:** Considered under suspension of the rules. (consideration: CR H5107-5114)
- **Jul 23, 2002:** DEBATE - The House proceeded with forty minutes of debate on H.R. 4946.
- **Jul 23, 2002:** At the conclusion of debate, the Yeas and Nays were demanded and ordered. Pursuant to the provisions of clause 8, rule XX, the Chair announced that further proceedings on the motion would be postponed.
- **Jul 15, 2002:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 107-572.
- **Jul 15, 2002:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 107-572.
- **Jul 15, 2002:** Placed on the Union Calendar, Calendar No. 342.
- **Jun 19, 2002:** Committee Consideration and Mark-up Session Held.
- **Jun 19, 2002:** Ordered to be Reported (Amended).
- **Jun 17, 2002:** Introduced in House
- **Jun 17, 2002:** Introduced in House
- **Jun 17, 2002:** Referred to the House Committee on Ways and Means.