

## HR 5355

Health Care Relief Act of 2004

**Congress:** 108 (2003–2005, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Oct 9, 2004

**Current Status:** Referred to the House Committee on Ways and Means.

**Latest Action:** Referred to the House Committee on Ways and Means. (Oct 9, 2004)

**Official Text:** <https://www.congress.gov/bill/108th-congress/house-bill/5355>

### Sponsor

**Name:** Rep. Boswell, Leonard L. [D-IA-3]

**Party:** Democratic • **State:** IA • **Chamber:** House

### Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Osborne, Tom [R-NE-3]	R · NE		Oct 9, 2004

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Oct 9, 2004

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Oct 9, 2004)

Health Care Relief Act of 2004 - Amends the Internal Revenue Code to allow: (1) taxpayers, including non-itemizing taxpayers, a tax deduction from gross income for the first \$2,000 of their out-of-pocket medical expenses; (2) certain small business employers a business tax credit for amounts paid for employee health insurance coverage; and (3) a refundable tax credit up to \$500 for the health insurance costs of a taxpayer and the taxpayer's spouse and dependents.

### Actions Timeline

- **Oct 9, 2004:** Introduced in House
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