

## S 2873

A bill to amend the Internal Revenue Code of 1986 to deny the deduction for direct to consumer advertising expenses for prescription pharmaceuticals and to provide a deduction for fees paid for the participation of children in certain organizations which promote physical activity.

**Congress:** 111 (2009–2011, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Dec 11, 2009

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (Dec 11, 2009)

**Official Text:** <https://www.congress.gov/bill/111th-congress/senate-bill/2873>

### Sponsor

**Name:** Sen. Begich, Mark [D-AK]

**Party:** Democratic • **State:** AK • **Chamber:** Senate

### Cosponsors

No cosponsors are listed for this bill.

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Dec 11, 2009

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
111 S 2842	Identical bill	Dec 7, 2009: Read twice and referred to the Committee on Finance.

### Summary (as of Dec 11, 2009)

Amends the Internal Revenue Code to: (1) deny a tax deduction for expenses relating to direct-to-consumer advertising in any media for the sale and use of prescription pharmaceuticals; and (2) allow a tax deduction for fees, up to \$500, for the participation of a child who is a dependent of a taxpayer in any organization that promotes or provides for the physical activity of children.

### Actions Timeline

- **Dec 11, 2009:** Introduced in Senate
- **Dec 11, 2009:** Read twice and referred to the Committee on Finance.