

## S 3621

A bill to amend the Internal Revenue Code of 1986 to provide for a permanent extension of the lower threshold for the medical expense deduction.

**Congress:** 115 (2017–2019, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Nov 14, 2018

**Current Status:** Read twice and referred to the Committee on Finance. (Sponsor introductory remarks on measure: CR S6)

**Latest Action:** Read twice and referred to the Committee on Finance. (Sponsor introductory remarks on measure: CR S6966) (Nov 14, 2018)

**Official Text:** <https://www.congress.gov/bill/115th-congress/senate-bill/3621>

### Sponsor

**Name:** Sen. Collins, Susan M. [R-ME]

**Party:** Republican • **State:** ME • **Chamber:** Senate

### Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Cantwell, Maria [D-WA]	D · WA		Nov 14, 2018

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Nov 14, 2018

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

Bill	Relationship	Last Action
115 HR 5372	Related bill	Mar 21, 2018: Referred to the House Committee on Ways and Means.
115 HR 1051	Related bill	Feb 14, 2017: Referred to the House Committee on Ways and Means.

### Summary (as of Nov 14, 2018)

This bill amends the Internal Revenue Code to make permanent the reduction in the adjusted gross income threshold that must be exceeded before a taxpayer is allowed to claim an itemized deduction for medical expenses. (In 2017, the threshold was temporarily reduced from 10% to 7.5% for 2017 and 2018. This bill makes the 7.5% threshold permanent.)

## Actions Timeline

---

- **Nov 14, 2018:** Introduced in Senate
- **Nov 14, 2018:** Read twice and referred to the Committee on Finance. (Sponsor introductory remarks on measure: CR S6966)