

HR 6312

PHIT Act

Congress: 115 (2017–2019, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jul 6, 2018

Current Status: Placed on the Union Calendar, Calendar No. 655.

Latest Action: Placed on the Union Calendar, Calendar No. 655. (Jul 19, 2018)

Official Text: <https://www.congress.gov/bill/115th-congress/house-bill/6312>

Sponsor

Name: Rep. Smith, Jason [R-MO-8]

Party: Republican • **State:** MO • **Chamber:** House

Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Kind, Ron [D-WI-3]	D · WI		Jul 6, 2018
Rep. Fitzpatrick, Brian K. [R-PA-8]	R · PA		Jul 11, 2018

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Reported By	Jul 19, 2018

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
115 HR 6199	Related bill	Jul 26, 2018: Received in the Senate.
115 HR 5138	Related bill	Mar 1, 2018: Referred to the House Committee on Ways and Means.
115 HR 1267	Related bill	Mar 1, 2017: Referred to the House Committee on Ways and Means.
115 S 482	Related bill	Mar 1, 2017: Read twice and referred to the Committee on Finance.

Personal Health Investment Today Act or the PHIT Act

This bill amends the Internal Revenue Code to allow a medical care tax deduction for qualified sports and fitness expenses. The deduction applies to amounts paid for: (1) fitness facility memberships, (2) physical exercise or activity programs, and (3) safety equipment for use in a physical exercise or activity program.

The overall deduction is limited to \$500 per year (twice the amount in the case of a joint return or a head of household), and a deduction for safety equipment may not exceed \$250. The bill requires the limits to be adjusted for inflation after 2019.

The deduction does not include expenses for golf, hunting, sailing, horseback riding, and videos or books.

Actions Timeline

- **Jul 19, 2018:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 115-846.
- **Jul 19, 2018:** Placed on the Union Calendar, Calendar No. 655.
- **Jul 11, 2018:** Committee Consideration and Mark-up Session Held.
- **Jul 11, 2018:** Ordered to be Reported (Amended) by the Yeas and Nays: 28 - 7.
- **Jul 6, 2018:** Introduced in House
- **Jul 6, 2018:** Referred to the House Committee on Ways and Means.

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