

S 844

PHIT Act of 2021

Congress: 117 (2021–2023, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Mar 18, 2021

Current Status: Read twice and referred to the Committee on Finance. (text: CR S1647-1648)

Latest Action: Read twice and referred to the Committee on Finance. (text: CR S1647-1648) (Mar 18, 2021)

Official Text: <https://www.congress.gov/bill/117th-congress/senate-bill/844>

Sponsor

Name: Sen. Thune, John [R-SD]

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

Cosponsors (17 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Barrasso, John [R-WY]	R · WY		Mar 18, 2021
Sen. Capito, Shelley Moore [R-WV]	R · WV		Mar 18, 2021
Sen. Cramer, Kevin [R-ND]	R · ND		Mar 18, 2021
Sen. King, Angus S., Jr. [I-ME]	I · ME		Mar 18, 2021
Sen. Murkowski, Lisa [R-AK]	R · AK		Mar 18, 2021
Sen. Murphy, Christopher [D-CT]	D · CT		Mar 18, 2021
Sen. Rounds, Mike [R-SD]	R · SD		Mar 18, 2021
Sen. Wicker, Roger F. [R-MS]	R · MS		Mar 18, 2021
Sen. Boozman, John [R-AR]	R · AR		Mar 24, 2021
Sen. Sinema, Kyrsten [D-AZ]	D · AZ		Apr 19, 2021
Sen. Baldwin, Tammy [D-WI]	D · WI		May 18, 2021
Sen. Moran, Jerry [R-KS]	R · KS		Sep 14, 2021
Sen. Warnock, Raphael G. [D-GA]	D · GA		Sep 21, 2021
Sen. Marshall, Roger [R-KS]	R · KS		Jan 11, 2022
Sen. Scott, Tim [R-SC]	R · SC		Feb 3, 2022
Sen. Tillis, Thomas [R-NC]	R · NC		May 19, 2022
Sen. Paul, Rand [R-KY]	R · KY		Sep 21, 2022

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Mar 18, 2021

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
117 HR 3109	Identical bill	May 11, 2021: Referred to the House Committee on Ways and Means.

Summary (as of Mar 18, 2021)

Personal Health Investment Today Act of 2021 or the PHIT Act of 2021

This bill allows a medical care tax deduction for up to \$1,000 (\$2,000 for a joint return or a head of household) of qualified sports and fitness expenses per year. The bill defines *qualified sports and fitness expenses* as amounts paid exclusively for participating in a physical activity, including (1) fitness facility memberships, (2) physical exercise or activity programs, or (3) equipment for a physical exercise or activity program.

Actions Timeline

- **Mar 18, 2021:** Introduced in Senate
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