

S 786

PHIT Act of 2023

Congress: 118 (2023–2025, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Mar 14, 2023

Current Status: Read twice and referred to the Committee on Finance. (text: CR S774-775)

Latest Action: Read twice and referred to the Committee on Finance. (text: CR S774-775) (Mar 14, 2023)

Official Text: <https://www.congress.gov/bill/118th-congress/senate-bill/786>

Sponsor

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

Party: Republican • State: SD • Chamber: Senate

Cosponsors (18 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Baldwin, Tammy [D-WI]	D · WI		Mar 14, 2023
Sen. Capito, Shelley Moore [R-WV]	R · WV		Mar 14, 2023
Sen. Cramer, Kevin [R-ND]	R · ND		Mar 14, 2023
Sen. King, Angus S., Jr. [I-ME]	I · ME		Mar 14, 2023
Sen. Marshall, Roger [R-KS]	R · KS		Mar 14, 2023
Sen. Murphy, Christopher [D-CT]	D · CT		Mar 14, 2023
Sen. Scott, Tim [R-SC]	R · SC		Mar 14, 2023
Sen. Sinema, Kyrsten [I-AZ]	I · AZ		Mar 14, 2023
Sen. Tillis, Thomas [R-NC]	R · NC		Mar 14, 2023
Sen. Wicker, Roger F. [R-MS]	R · MS		Mar 14, 2023
Sen. Moran, Jerry [R-KS]	R · KS		May 2, 2023
Sen. Paul, Rand [R-KY]	R · KY		May 3, 2023
Sen. Durbin, Richard J. [D-IL]	D · IL		May 18, 2023
Sen. Ossoff, Jon [D-GA]	D · GA		Jun 6, 2023
Sen. Mullin, Markwayne [R-OK]	R · OK		Jun 15, 2023
Sen. Warnock, Raphael G. [D-GA]	D · GA		Jun 15, 2023
Sen. Klobuchar, Amy [D-MN]	D · MN		Jan 17, 2024
Sen. Barrasso, John [R-WY]	R · WY		Jun 4, 2024

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Mar 14, 2023

## Subjects & Policy Tags

Policy Area:

Taxation

## Related Bills

Bill	Relationship	Last Action
118 HR 1582	Identical bill	<b>Mar 14, 2023:</b> Referred to the House Committee on Ways and Means.

## Summary (as of Mar 14, 2023)

### Personal Health Investment Today Act of 2023 or the PHIT Act of 2023

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 14, 2023:** Introduced in Senate
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