

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	Mar 14, 2023: 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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