

115TH CONGRESS
1ST SESSION

S. _____

To amend the Internal Revenue Code of 1986 to treat certain amounts paid for physical activity, fitness, and exercise as amounts paid for medical care.

IN THE SENATE OF THE UNITED STATES

Mr. THUNE introduced the following bill; which was read twice and referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to treat certain amounts paid for physical activity, fitness, and exercise as amounts paid for medical care.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Personal Health In-
5 vestment Today Act of 2017” or the “PHIT Act of 2017”.

6 **SEC. 2. PURPOSE.**

7 The purpose of this Act is to promote health and pre-
8 vent disease, particularly diseases related to being over-
9 weight or obese, by—

- 1 (1) encouraging healthier lifestyles;
- 2 (2) providing financial incentives to ease the fi-
- 3 nancial burden of engaging in healthy behavior; and
- 4 (3) increasing the ability of individuals and
- 5 families to participate in physical fitness activities.

6 **SEC. 3. CERTAIN AMOUNTS PAID FOR PHYSICAL ACTIVITY,**

7 **FITNESS, AND EXERCISE TREATED AS**

8 **AMOUNTS PAID FOR MEDICAL CARE.**

9 (a) IN GENERAL.—Paragraph (1) of section 213(d)

10 of the Internal Revenue Code of 1986 is amended by strik-

11 ing “or” at the end of subparagraph (C), by striking the

12 period at the end of subparagraph (D) and inserting “,

13 or”, and by inserting after subparagraph (D) the following

14 new subparagraph:

15 “(E) for qualified sports and fitness ex-

16 penses.”.

17 (b) QUALIFIED SPORTS AND FITNESS EXPENSES.—

18 Subsection (d) of section 213 of the Internal Revenue

19 Code of 1986 is amended by adding at the end the fol-

20 lowing new paragraph:

21 “(12) QUALIFIED SPORTS AND FITNESS EX-

22 PENSES.—

23 “(A) IN GENERAL.—The term ‘qualified

24 sports and fitness expenses’ means amounts

1 “(ii) in the case of amounts paid for
2 apparel or footwear, if such apparel or
3 footwear is of a type that is necessary for,
4 and is not used for any purpose other
5 than, a specific physical activity, and

6 “(iii) in the case of amounts paid for
7 any single item of sports equipment (other
8 than exercise equipment), to the extent
9 such amounts do not exceed \$250.

10 “(F) PROGRAMS WHICH INCLUDE COMPO-
11 NENTS OTHER THAN PHYSICAL EXERCISE AND
12 PHYSICAL ACTIVITY.—Rules similar to the rules
13 of paragraph (6) shall apply in the case of any
14 program that includes physical exercise or phys-
15 ical activity and also other components. For
16 purposes of the preceding sentence, travel and
17 accommodations shall be treated as a separate
18 component.”.

19 (c) EFFECTIVE DATE.—The amendments made by
20 this section shall apply to taxable years beginning after
21 the date of the enactment of this Act.