

**AMENDMENT TO THE AMENDMENT IN THE NA-  
TURE OF A SUBSTITUTE TO H.R. 4872, AS RE-  
PORTED**

**OFFERED BY MR. BROUN OF GEORGIA**

Page 114 after line 24 (at the end of subtitle E of title I), add the following:

**1 SEC. 1412. MEDICAL EXPENSE DEDUCTIONS.**

2 (a) ELIMINATION OF INCREASE IN FLOOR.—Title IX  
3 of the Patient Protection and Affordable Care Act is  
4 amended by striking section 9013 and the Internal Rev-  
5 enue Code of 1986 shall be applied and administered as  
6 if such section were never enacted.

7 (b) ELIMINATION OF 7.5-PERCENT FLOOR.—

8 (1) IN GENERAL.—Subsection (a) of section  
9 213 of the Internal Revenue Code of 1986, as  
10 amended by subsection (a), is amended by striking  
11 “, to the extent that such expenses exceed 7.5 per-  
12 cent of adjusted gross income.”.

13 (2) CONFORMING AMENDMENT.—Paragraph (1)  
14 of section 56(b) of such Code is amended by striking  
15 subparagraph (B).

1           (3) EFFECTIVE DATE.—The amendments made  
2       by this section shall apply to taxable years beginning  
3       after December 31, 2012.

