

**AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 3590
OFFERED BY MR. BRADY OF TEXAS**

Strike all after the enacting clause and insert the following:

1 SECTION 1. SHORT TITLE.

2 This Act may be cited as the “Halt Tax Increases
3 on the Middle Class and Seniors Act”.

**4 SEC. 2. REPEAL OF INCREASE IN INCOME THRESHOLD FOR
5 DETERMINING MEDICAL CARE DEDUCTION.**

6 (a) IN GENERAL.—Section 213(a) of the Internal
7 Revenue Code of 1986 is amended by striking “10 per-
8 cent” and inserting “7.5 percent”.

9 (b) CONFORMING AMENDMENTS.—

10 (1) Section 213 of such Code is amended by
11 striking subsection (f).

12 (2) Section 56(b)(1)(B) of such Code is amend-
13 ed by striking “without regard to subsection (f) of
14 such section” and inserting “by substituting ‘10 per-
15 cent’ for ‘7.5 percent’ ”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2015.

