

117TH CONGRESS
1ST SESSION

H. R. 3109

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 HOUSE OF REPRESENTATIVES

MAY 11, 2021

Mr. KIND (for himself, Mr. KELLY of Pennsylvania, Ms. SEWELL, and Mr. LAHOOD) introduced the following bill; which was referred to the Committee on Ways and Means

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 2021” or the “PHIT Act of 2021”.

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 paid exclusively for the sole purpose of partici-
2 pating in a physical activity including—

3 “(i) for membership at a fitness facil-
4 ity,

5 “(ii) for participation or instruction in
6 physical exercise or physical activity, or

7 “(iii) for equipment used in a pro-
8 gram (including a self-directed program) of
9 physical exercise or physical activity.

10 “(B) OVERALL DOLLAR LIMITATION.—The
11 aggregate amount treated as qualified sports
12 and fitness expenses with respect to any tax-
13 payer for any taxable year shall not exceed
14 \$1,000 (\$2,000 in the case of a joint return or
15 a head of household (as defined in section
16 2(b))).

17 “(C) FITNESS FACILITY.—For purposes of
18 subparagraph (A)(i), the term ‘fitness facility’
19 means a facility—

20 “(i) which provides instruction in a
21 program of physical exercise, offers facili-
22 ties for the preservation, maintenance, en-
23 couragement, or development of physical
24 fitness, or serves as the site of such a pro-
25 gram of a State or local government,

1 “(ii) which is not a private club owned
2 and operated by its members,

3 “(iii) which does not offer golf, hunt-
4 ing, sailing, or riding facilities,

5 “(iv) the health or fitness component
6 of which is not incidental to its overall
7 function and purpose, and

8 “(v) which is fully compliant with the
9 State of jurisdiction and Federal anti-dis-
10 crimination laws.

11 “(D) TREATMENT OF EXERCISE VIDEOS,
12 ETC.—Videos, books, and similar materials
13 shall be treated as described in subparagraph
14 (A)(ii) if the content of such materials con-
15 stitutes instruction in a program of physical ex-
16 ercise or physical activity.

17 “(E) LIMITATIONS RELATED TO SPORTS
18 AND FITNESS EQUIPMENT.—Amounts paid for
19 equipment described in subparagraph (A)(iii)
20 shall be treated as qualified sports and fitness
21 expenses only—

22 “(i) if such equipment is utilized ex-
23 clusively for participation in fitness, exer-
24 cise, sport, or other physical activity,

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.

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