

112TH CONGRESS
1ST SESSION

H. R. 1614

To amend the Internal Revenue Code of 1986 to treat amounts paid for umbilical cord blood banking services as medical care expenses.

IN THE HOUSE OF REPRESENTATIVES

APRIL 15, 2011

Mr. HERGER (for himself, Mr. KIND, Mr. SAM JOHNSON of Texas, Mr. LEWIS of Georgia, Mr. AKIN, Mrs. BLACKBURN, Mr. CALVERT, Mr. DUNCAN of Tennessee, Mr. PITTS, and Mr. WOLF) 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 amounts paid for umbilical cord blood banking services as medical care expenses.

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 “Family Cord Blood
5 Banking Act of 2011”.

1 **SEC. 2. AMOUNTS PAID FOR UMBILICAL CORD BLOOD**
2 **BANKING SERVICES TREATED AS MEDICAL**
3 **CARE EXPENSES.**

4 (a) **IN GENERAL.**—Paragraph (1) of section 213(d)
5 of the Internal Revenue Code of 1986 (defining medical
6 care) is amended by striking “or” at the end of subpara-
7 graph (C), by striking the period at the end of subpara-
8 graph (D) and inserting “, or”, and by inserting after sub-
9 paragraph (D) the following new subparagraph:

10 “(E) for private umbilical cord blood bank-
11 ing services provided by any accredited umbil-
12 ical cord blood bank which is in compliance
13 with the regulations under section 361 of the
14 Public Health Service Act (42 U.S.C. 264).”.

15 (b) **EFFECTIVE DATE.**—The amendments made by
16 this section shall apply to taxable years beginning after
17 December 31, 2011.

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