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(Original Signature of Member)

118TH CONGRESS
2D SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to allow certain veterinary expenses for pets and service animals to be treated as amounts paid for medical care for purposes of a health savings account or flexible savings account.

IN THE HOUSE OF REPRESENTATIVES

Ms. TENNEY introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to allow certain veterinary expenses for pets and service animals to be treated as amounts paid for medical care for purposes of a health savings account or flexible savings account.

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 “People and Animals
5 Well-being Act of 2024” or the “PAW Act of 2024”.

1 **SEC. 2. CERTAIN AMOUNTS PAID FOR VETERINARY CARE**
2 **TREATED AS AMOUNTS PAID FOR MEDICAL**
3 **CARE.**

4 (a) IN GENERAL.—Section 213(d) of the Internal
5 Revenue Code of 1986 is amended by adding at the end
6 the following new paragraph:

7 “(12) CERTAIN AMOUNTS PAID FOR VETERI-
8 NARY CARE TREATED AS PAID FOR MEDICAL
9 CARE.—

10 “(A) IN GENERAL.—An amount paid or in-
11 curred by the taxpayer during the taxable year
12 for the following shall be treated as paid for
13 medical care:

14 “(i) Any amount paid or incurred for
15 veterinary care or a pet health insurance
16 plan of a service animal of the taxpayer,
17 the taxpayer’s spouse, or a dependant of
18 the taxpayer.

19 “(ii) In the case of a pet of the tax-
20 payer, the taxpayer’s spouse, or a depend-
21 ent of the taxpayer, so much as does not
22 exceed—

23 “(I) \$1,000 of the amount paid
24 or incurred by the taxpayer for veteri-
25 nary care for such pet, and

1 “(II) \$1,000 for a pet health in-
2 surance plan of such pet.

3 “(iii) PET.—For purposes of this sub-
4 paragraph, the term ‘pet’ has the meaning
5 given such term in section 12502(b)(9)(D)
6 of the Agriculture Improvement Act of
7 2018.

8 “(iv) SERVICE ANIMAL.—For pur-
9 poses of this subparagraph, the term ‘serv-
10 ice animal’ has the meaning given such
11 term in section 36.104 of title 28, Code of
12 Federal Regulations (or any successor reg-
13 ulation).

14 “(v) VETERINARY CARE.—For the
15 purposes of this subparagraph, the term
16 ‘veterinary care’ means amounts paid for
17 the diagnosis, cure, mitigation, treatment,
18 or prevention of disease, condition, or in-
19 jury, including diagnostic tests, medicine,
20 medical equipment, nutritional products,
21 surgery, and other services or items as au-
22 thorized or prescribed by a veterinarian li-
23 censed by a State or a territory of the
24 United States to practice veterinary medi-
25 cine.

1 “(B) INFLATION ADJUSTMENT.—

2 “(i) IN GENERAL.—Each dollar
3 amount in subparagraph (A)(ii) shall be
4 increased by an amount equal to—

5 “(I) such dollar amount, multi-
6 plied by

7 “(II) The cost-of-living adjust-
8 ment determined under section 1(f)(3)
9 for the calendar year in which such
10 taxable year begins determined by
11 substituting ‘calendar year 2023’ for
12 ‘calendar year 2016’ in subparagraph
13 (A)(ii) thereof.

14 “(ii) ROUNDING.—If any increase
15 under clause (i) is not a multiple of \$50,
16 such increase shall be rounded to the near-
17 est multiple of \$50.”.

18 (c) EFFECTIVE DATE.—The amendment made by
19 this section shall apply to amounts paid or incurred after
20 the date of the enactment of this Act.