

SEC. 9013. MODIFICATION OF ITEMIZED DEDUCTION FOR MEDICAL EXPENSES.

(a) **IN GENERAL.**—Subsection (a) of section 213 of the Internal Revenue Code of 1986 is amended by striking “7.5 percent” and inserting “10 percent”.

(b) **TEMPORARY WAIVER OF INCREASE FOR CERTAIN SENIORS.**—Section 213 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(f) **SPECIAL RULE FOR 2013, 2014, 2015, AND 2016.**—In the case of any taxable year beginning after December 31, 2012, and ending before January 1, 2017, subsection (a) shall be applied with respect to a taxpayer by substituting ‘7.5 percent’ for ‘10 percent’ if such taxpayer or such taxpayer’s spouse has attained age 65 before the close of such taxable year.”.

(c) **CONFORMING AMENDMENT.**—Section 56(b)(1)(B) of the Internal Revenue Code of 1986 is amended by striking “by substituting ‘10 percent’ for ‘7.5 percent’” and inserting “without regard to subsection (f) of such section”.

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