

118TH CONGRESS
1ST SESSION

H. R. 6161

To amend the Internal Revenue Code of 1986 to allow amounts paid for over-the-counter naloxone to be taken into account in determining the deduction for medical expenses.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 1, 2023

Mr. MOLINARO (for himself, Ms. PETTERSEN, Mr. LAHOOD, Mr. CAREY, Mr. TRONE, and Mr. PAPPAS) 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 allow amounts paid for over-the-counter naloxone to be taken into account in determining the deduction for medical 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 “Supporting Access to
5 Vital and Affordable Care for Everyone Act of 2023” or
6 as the “SAVE Act of 2023”.

1 **SEC. 2. AMOUNTS PAID FOR OVER-THE-COUNTER**
2 **NALOXONE TAKEN INTO ACCOUNT IN DETER-**
3 **MINING THE DEDUCTION FOR MEDICAL EX-**
4 **PENSES.**

5 (a) **IN GENERAL.**—Section 213(b) of the Internal
6 Revenue Code of 1986 is amended by inserting “or
7 naloxone” after “insulin”.

8 (b) **EFFECTIVE DATE.**—The amendment made by
9 this section shall apply to taxable years ending after the
10 date of the enactment of this Act.

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