

114TH CONGRESS  
2D SESSION

**S.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to deny the deduction for advertising and promotional expenses for prescription pharmaceuticals.

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IN THE SENATE OF THE UNITED STATES

Mr. FRANKEN introduced the following bill; which was read twice and referred to the Committee on \_\_\_\_\_

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**A BILL**

To amend the Internal Revenue Code of 1986 to deny the deduction for advertising and promotional expenses for prescription pharmaceuticals.

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 “Protecting Americans  
5 from Drug Marketing Act”.

6 **SEC. 2. DISALLOWANCE OF DEDUCTION FOR ADVERTISING**  
7 **AND PROMOTIONAL EXPENSES FOR PRE-**  
8 **SCRIPTION PHARMACEUTICALS.**

9 (a) IN GENERAL.—Part IX of subchapter B of chap-  
10 ter 1 of subtitle A of the Internal Revenue Code of 1986

1 (relating to items not deductible) is amended by adding  
2 at the end the following new section:

3 **“SEC. 280I. DISALLOWANCE OF DEDUCTION FOR DIRECT-**  
4 **TO-CONSUMER ADVERTISING OF PRESCRIP-**  
5 **TION PHARMACEUTICALS.**

6 “(a) IN GENERAL.—No deduction shall be allowed  
7 under this chapter for expenses relating to direct-to-con-  
8 sumer advertising of prescription pharmaceuticals for any  
9 taxable year.

10 “(b) DIRECT-TO-CONSUMER ADVERTISING.—For  
11 purposes of this section, the term ‘direct-to-consumer ad-  
12 vertising’ means any dissemination, by or on behalf of a  
13 sponsor of a prescription drug product (as such term is  
14 defined in section 735(3) of the Federal Food, Drug, and  
15 Cosmetic Act), of an advertisement which—

16 “(1) is in regard to such prescription drug  
17 product, and

18 “(2) primarily targeted to the general public,  
19 including through—

20 “(A) publication in journals, magazines,  
21 other periodicals, and newspapers,

22 “(B) broadcasting through media such as  
23 radio, television, and telephone communication  
24 systems, and

