AUTHENTICATED
U.S. GOVERNMENT
INFORMATION
GPO

I

119TH CONGRESS
1ST SESSION

H. R. 1842

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

MARCH 4, 2025

Ms. TENNEY (for herself and Ms. ROSS) 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 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.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''People and Animals Well-being Act of 2025'' or the ''PAW Act of 2025''.

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

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

''(12) CERTAIN AMOUNTS PAID FOR VETERINARY CARE TREATED AS PAID FOR MEDICAL CARE.—

''(A) IN GENERAL.—An amount paid or incurred by the taxpayer during the taxable year for the following shall be treated as paid for medical care:

''(i) Any amount paid or incurred for veterinary care or a pet health insurance plan of a service animal of the taxpayer, the taxpayer's spouse, or a dependant of the taxpayer.

''(ii) In the case of a pet of the taxpayer, the taxpayer's spouse, or a dependent of the taxpayer, so much as does not exceed—

''(I) $1,000 of the amount paid or incurred by the taxpayer for veterinary care for such pet, and

"(II) $1,000 for a pet health insurance plan of such pet.

"(iii) PET.—For purposes of this subparagraph, the term 'pet' has the meaning given such term in section 12502(b)(9)(D) of the Agriculture Improvement Act of 2018.

"(iv) SERVICE ANIMAL.—For purposes of this subparagraph, the term 'service animal' has the meaning given such term in section 36.104 of title 28, Code of Federal Regulations (or any successor regulation).

"(v) VETERINARY CARE.—For the purposes of this subparagraph, the term 'veterinary care' means amounts paid for the diagnosis, cure, mitigation, treatment, or prevention of disease, condition, or injury, including diagnostic tests, medicine, medical equipment, nutritional products, surgery, and other services or items as authorized or prescribed by a veterinarian licensed by a State or a territory of the United States to practice veterinary medicine.

"(B) INFLATION ADJUSTMENT.—

"(i) IN GENERAL.—In the case of any taxable year beginning after 2025, each dollar amount in subparagraph (A)(ii) shall be increased by an amount equal to—

"(I) such dollar amount, multiplied by

"(II) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which such taxable year begins determined by substituting 'calendar year 2024' for 'calendar year 2016' in subparagraph (A)(ii) thereof.

"(ii) ROUNDING.—If any increase under clause (i) is not a multiple of $50, such increase shall be rounded to the nearest multiple of $50.".

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

○