

**SENATE . . . . . No. 1915**

---

**The Commonwealth of Massachusetts**

PRESENTED BY:

*Jason M. Lewis*

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act to eliminate the tax deduction for direct-to-consumer pharmaceutical marketing.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>	
<i>Michael J. Barrett</i>	<i>Third Middlesex</i>	<i>3/1/2021</i>

**SENATE . . . . . No. 1915**

By Mr. Lewis, a petition (accompanied by bill, Senate, No. 1915) of Jason M. Lewis and Michael J. Barrett for legislation to eliminate the tax deduction for direct-to-consumer pharmaceutical marketing. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1701 OF 2019-2020.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-Second General Court  
(2021-2022)**  
\_\_\_\_\_

An Act to eliminate the tax deduction for direct-to-consumer pharmaceutical marketing.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Section 1 of chapter 63 of the General Laws, as appearing in the 2020 Official Edition, is  
2 hereby amended by striking items (e) and (f) under the definition of “net income” and inserting  
3 in place thereof the following:-

4 (e) the deduction allowed by section 199 of the Code;

5 (f) the deduction described in section 163(e)(5) of the Code, to the extent increased by  
6 amendments to section 163(e)(5)(F) and section 163(i)(1) of the Code, inserted by section 1232  
7 of the American Recovery and Reinvestment Act of 2009; or

8 (g) the deduction described in section 162(a) of the Code, to the extent that this deduction  
9 applies to direct consumer advertising of prescription drugs, which shall include all direct and

10 indirect costs incurred or paid relating to advertising prescription drugs and devices to patients in  
11 Massachusetts, including media advertising, coupons, outreach and persistency programs, and  
12 any other forms of marketing or advertising directed to persons other than licensed prescribers.  
13 For amounts paid or incurred in national or regional programs, the amount disallowed shall be  
14 the ratable share of expenses directed to Massachusetts residents.