

# PERSONAL HEALTH INVESTMENT TODAY ACT

## NRPA POLICY POSITION

- Co-sponsor legislation introduced by Rep. Boustany (R-LA), H.R.1218, the Personal Health Investment Today (PHIT) Act, and support the introduction of companion legislation in the Senate. In addition, NRPA supports the inclusion of the PHIT Act in any comprehensive tax reform legislation. The PHIT Act will give Americans a tax incentive to increase physical activity and fitness to improve their health.

## BACKGROUND

The PHIT Act was introduced by Rep. Boustany (R-LA) with robust bipartisan support. The bill amends the Internal Revenue Code to allow a medical care tax deduction for up to \$1,000 (\$2,000 for married couples filing jointly or heads of household) of qualified sports and fitness expenses. One would be able to use their pretax medical expenditure accounts known as Flexible Spending Accounts and Health Savings Accounts on preventive physical activity fees, such as membership at a recreation or fitness facility, youth and adult sports league fees, exercise classes, youth camps, organized running event registration fees, martial arts, gymnastics and other physical activities. Currently, pretax medical accounts are primarily used for reimbursement of medical expenses once you become sick. Economic consequences of physical inactivity affect individuals, businesses and government. An investment of \$1 (time and equipment) leads to \$3.20 in medical cost savings. Physically active individuals save an estimated \$500 per year in healthcare costs.<sup>1</sup>

## WHY CONGRESS SHOULD ACT

We need to get America moving to reduce health care costs and our parks play a vital role as a hub in nearly every community where individuals young and old can go to be physically active. According to the Centers for Disease Control, more than one-third of U.S. adults (34.9 percent) and approximately 17% (12.7 million) children and adolescents aged 2-19 are obese.<sup>2</sup> The Personal Health Investment Today Act can make an impact in preventing illness and costs associated with obesity by offering incentives to increase physical activity and fitness. Help make a difference by joining NRPA in supporting H.R.1218.

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<sup>1</sup> World Health Organization. *Health and Development Through Sport Report, 2008.* <sup>2</sup> CDC.gov, *Prevalence of Obesity in the United States.* <sup>3</sup> CDC.gov, *2013 State Obesity Prevalence.*

## 2013 STATE OBESITY PREVALENCE RATES (%)<sup>3</sup>

Alabama	32.4	Illinois	29.4	Montana	24.6	Rhode Island	27.3
Alaska	28.4	Indiana	31.8	Nebraska	29.6	South Carolina	31.7
Arizona	26.8	Iowa	31.3	Nevada	26.2	South Dakota	29.9
Arkansas	34.6	Kansas	30.0	New Hampshire	26.7	Tennessee	33.7
California	24.1	Kentucky	33.2	New Jersey	26.3	Texas	30.9
Colorado	21.3	Louisiana	33.1	New Mexico	26.4	Utah	24.1
Connecticut	25.0	Maine	28.9	New York	25.4	Vermont	24.7
Delaware	31.1	Maryland	28.3	North Carolina	29.4	Virginia	27.2
District of Columbia	22.9	Massachusetts	23.6	North Dakota	31.0	Washington	27.2
Florida	26.4	Michigan	31.5	Ohio	30.4	West Virginia	35.1
Georgia	30.3	Minnesota	25.5	Oklahoma	32.5	Wisconsin	29.8
Hawaii	21.8	Mississippi	35.1	Oregon	26.5	Wyoming	27.8
Idaho	29.6	Missouri	30.4	Pennsylvania	30.0		