

107TH CONGRESS
1ST SESSION

H. R. 1211

To amend the Internal Revenue Code of 1986 to restore a 100 percent deduction for business meals and entertainment and to restore the deduction for the travel expenses of a taxpayer's spouse who accompanies the taxpayer on business travel.

IN THE HOUSE OF REPRESENTATIVES

MARCH 27, 2001

Mr. ABERCROMBIE 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 restore a 100 percent deduction for business meals and entertainment and to restore the deduction for the travel expenses of a taxpayer's spouse who accompanies the taxpayer on business travel.

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 “Tourism Revitalization
5 Act of 2001”.

1 **SEC. 2. RESTORATION OF DEDUCTION FOR BUSINESS**
2 **MEALS AND ENTERTAINMENT.**

3 (a) IN GENERAL.—Section 274 of the Internal Rev-
4 enue Code of 1986 is amended by striking subsection (n)
5 (relating to only 50 percent of meal and entertainment
6 expenses allowed as deduction) and by redesignating sub-
7 section (o) as subsection (n).

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

11 **SEC. 3. RESTORATION OF DEDUCTION FOR TRAVEL EX-**
12 **PENSES OF SPOUSE, ETC. ACCOMPANYING**
13 **TAXPAYER ON BUSINESS TRAVEL.**

14 (a) IN GENERAL.—Subsection (m) of section 274 of
15 the Internal Revenue Code of 1986 (relating to additional
16 limitations on travel expenses) is amended by striking
17 paragraph (3).

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

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