

107TH CONGRESS  
1ST SESSION

# H. R. 3079

To amend the Internal Revenue Code of 1986 to allow individuals a temporary deduction for the cost of airline tickets and other personal travel expenses.

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## IN THE HOUSE OF REPRESENTATIVES

OCTOBER 10, 2001

Mr. HASTINGS of Florida introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow individuals a temporary deduction for the cost of airline tickets and other personal travel expenses.

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 “Family Leisure Incen-  
5       tive Act of 2001”.

6       **SEC. 2. TEMPORARY DEDUCTION FOR PERSONAL TRAVEL**  
7       **EXPENSES.**

8       (a) IN GENERAL.—Part VII of subchapter B of chap-  
9       ter 1 of the Internal Revenue Code of 1986 is amended

1 by redesignating section 223 as section 224 and by insert-  
2 ing after section 222 the following new section:

3 **“SEC. 223. TEMPORARY DEDUCTION FOR PERSONAL TRAV-**  
4 **EL EXPENSES.**

5 “(a) IN GENERAL.—In the case of an individual,  
6 there shall be allowed as a deduction the amount of the  
7 personal travel expenses paid or incurred during the tax-  
8 able year for the personal travel of the taxpayer, the tax-  
9 payer’s spouse, or any dependent (as defined in section  
10 152).

11 “(b) LIMITATION.—The deduction allowed by sub-  
12 section (a) for any taxable year shall not exceed \$750  
13 (\$1,500 in the case of a joint return).

14 “(c) PERSONAL TRAVEL EXPENSES.—For purposes  
15 of this section, the term ‘personal travel expenses’ means  
16 expenses (not otherwise allowable as a deduction under  
17 this chapter) for—

18 “(1) transportation within, or which originates  
19 within, an area of the United States or any posses-  
20 sion of the United States if such transportation is  
21 by air, bus, rail, or vessel, and

22 “(2) hotel, motel, or similar lodging while trav-  
23 eling within such an area.

1       “(d) APPLICATION OF SECTION.—This section shall  
2     apply only to amounts paid after September 11, 2001, and  
3     before September 12, 2002.”

4       (b) DEDUCTION ALLOWED IN COMPUTING AD-  
5     JUSTED GROSS INCOME.—Section 62(a) of such Code is  
6     amended by inserting after paragraph (18) the following:

7               “(19) TEMPORARY DEDUCTION FOR COST OF  
8     PERSONAL TRAVEL EXPENSES.—The deduction al-  
9     lowed by section 223.”.

10      (d) EFFECTIVE DATE.—The amendments made by  
11     this section shall apply to taxable years ending after Sep-  
12     tember 11, 2001.

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