

113TH CONGRESS  
2D SESSION

# S. 2887

To expand access to transportation services for individuals with disabilities.

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## IN THE SENATE OF THE UNITED STATES

SEPTEMBER 18, 2014

Mr. HARKIN introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To expand access to transportation services for individuals with disabilities.

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 “Accessible Transpor-  
5 tation for All Act”.

6 **SEC. 2. DEFINITIONS.**

7 In this Act:

8 (1) **ACCESSIBLE VEHICLE FOR HIRE.**—The  
9 term “accessible vehicle for hire” means a vehicle  
10 used in a demand responsive system by private enti-  
11 ties to provide non-fixed route transportation serv-

1 ice, including taxi service and transportation net-  
2 work operator vehicles, which—

3 (A) is designed to enable persons who use  
4 wheelchairs or other mobility devices to be  
5 transported, and to remain in their wheelchairs  
6 or other mobility devices if they so choose; and

7 (B) affords independent access for people  
8 with disabilities to all in-vehicle functions gen-  
9 erally available to other passengers in such ve-  
10 hicles, including credit card payment devices.

11 (2) ACCESSIBLE PASSENGER CAR.—The term  
12 “accessible passenger car” means a passenger car  
13 that is designed to enable persons who use wheel-  
14 chairs or other mobility devices as a result of a sig-  
15 nificant mobility impairment—

16 (A) to independently enter and exit the car  
17 via a ramp, lift, or similar device that permits  
18 access to the driver’s seat, while remaining in  
19 a manual wheelchair, power wheelchair, or  
20 other mobility device;

21 (B) to safely store a wheelchair or other  
22 mobility device in the car, if desired; and

23 (C) to independently operate the car, in-  
24 cluding through using hand controls or other  
25 optional modifications.

1           (3) ACCESSIBLE TAXI VEHICLE.—The term  
2           “accessible taxi vehicle” means an accessible vehicle  
3           for hire operated by a taxi company or other com-  
4           pany that provides immediate service through on-  
5           street hailing or on-demand dispatch by telephone or  
6           electronic means.

7           (4) ADMINISTRATION.—The term “Administra-  
8           tion” means the Federal Transit Administration.

9           (5) ADMINISTRATOR.—The term “Adminis-  
10          trator” means the Administrator of the Federal  
11          Transit Administration.

12          (6) DISCRIMINATORY TERMS OR CONDITIONS.—  
13          The term “discriminatory terms or conditions” in-  
14          cludes—

15                (A) denial of participation (as described in  
16                section 302(b)(1)(A)(i) of the Americans with  
17                Disabilities Act of 1990 (42 U.S.C.  
18                12182(b)(1)(A)(i));

19                (B) participation in an unequal benefit (as  
20                described in section 302(b)(1)(A)(ii) of such  
21                Act);

22                (C) the imposition or application of eligi-  
23                bility criteria described in section  
24                302(b)(2)(A)(i) of such Act;

1 (D) a failure to make reasonable accom-  
2 modations in policies, practices, or procedures  
3 (as described in section 302(b)(2)(A)(ii) of such  
4 Act);

5 (E) imposing a surcharge for the use of an  
6 accessible taxi or an accessible for-hire vehicle  
7 by a person with a disability; and

8 (F) failing to permit an individual with a  
9 disability with his service animal.

10 (7) FOR HIRE TRANSPORTATION COMPANY.—

11 The term “for hire transportation company” means  
12 a public or private entity operating a demand re-  
13 sponsive system, including a taxi service, a transpor-  
14 tation network company, or other public or private  
15 entity providing transportation or access to non-  
16 fixed route transportation services.

17 (8) PASSENGER CAR.—The term “passenger  
18 car” has the meaning given the term “passenger  
19 automobile” in section 32901(a) of title 49, United  
20 States Code.

21 (9) SECRETARY.—The term “Secretary” means  
22 the Secretary of Transportation.

23 (10) TRANSPORTATION NETWORK COMPANY.—

24 The term “transportation network company” means  
25 a company that uses a digital network, a software

1 application, or other means to connect a passenger  
 2 to transportation network services provided by a  
 3 transportation network operator.

4 (11) TRANSPORTATION NETWORK OPERATOR.—

5 The term “transportation network operator” means  
 6 an individual who operates a motor vehicle that is—

7 (A) owned or leased by the individual;

8 (B) not licensed as a taxi or other public  
 9 vehicle for hire; and

10 (C) used to provide services through a  
 11 transportation network or transportation net-  
 12 work company.

13 **SEC. 3. ACCESSIBILITY AND NONDISCRIMINATION.**

14 (a) ADEQUATE PROVISION OF ACCESSIBLE VEHI-  
 15 CLES.—Any person who owns, leases, operates, or ar-  
 16 ranges for the operation of transportation services to  
 17 members of the public through a for hire transportation  
 18 company, taxi service, or transportation network company  
 19 shall provide, or arrange for, the adequate provision of ac-  
 20 cessible vehicles for hire to serve individuals with disabil-  
 21 ities who require such services.

22 (b) RIGHTS OF DISABLED INDIVIDUALS.—An indi-  
 23 vidual with a disability may not, as a result of such dis-  
 24 ability—

1           (1) be denied full and equal access to appro-  
2           priate and usable transportation by a person pro-  
3           viding transportation services, including services—

4                   (A) through a transportation network com-  
5           pany;

6                   (B) through a for hire transportation com-  
7           pany;

8                   (C) through a taxi service; or

9                   (D) by a driver, owner, or operator of a  
10          taxi vehicle; or

11          (2) be subject to discriminatory terms or condi-  
12          tions by any person who owns, leases, or operates a  
13          transportation vehicle, or arranges for such trans-  
14          portation services, to members of the public, includ-  
15          ing the services set forth in subparagraphs (A)  
16          through (D) of paragraph (1).

17          (c) **APPLICABLE REMEDIES AND PROCEDURES.**—The  
18          remedies and procedures set forth in sections 308(a) and  
19          505 of the Americans with Disabilities Act of 1990 (42  
20          U.S.C. 12188(a) and 12205) shall be available to any per-  
21          son aggrieved by the failure of a person to comply with  
22          this section.

23          **SEC. 4. MODEL ACCESSIBLE TAXI COMPETITION.**

24          (a) **IN GENERAL.**—

1           (1) COMPETITION AUTHORIZED.—Not later  
2 than 180 days after the date of the enactment of  
3 this Act, the Administrator shall organize a national  
4 competition to design 1 or more model accessible  
5 taxi vehicles.

6           (2) PURPOSE.—The purpose of the competition  
7 under this section shall be to develop 1 or more de-  
8 signs for an accessible taxi vehicle which, without  
9 additional modification, can be manufactured for an  
10 amount not to exceed the sum of the average manu-  
11 facturing cost of a minivan that is generally avail-  
12 able for purchase by consumers in the United  
13 States.

14          (b) ELIGIBLE COMPETITORS.—Any automobile man-  
15 ufacturer that manufactures vehicles for sale in the United  
16 States may submit a proposal for the competition author-  
17 ized under this section, regardless of size.

18          (c) GUIDELINES.—

19           (1) IN GENERAL.—The Administration shall es-  
20 tablish guidelines for the competition authorized  
21 under this section in accordance with paragraphs (2)  
22 through (5).

23           (2) COST.—A proposal may not be selected for  
24 a cash prize under subsection (d) unless the Admin-  
25 istrator determines that the cost for manufacturing

1 the proposed accessible taxi vehicle does not exceed  
2 the average manufacturing cost of a minivan that is  
3 generally available for purchase by consumers in the  
4 United States.

5 (3) COLLABORATION REQUIREMENT.—Each  
6 proposal submitted under this section shall represent  
7 designs collaboratively developed by—

8 (A) an eligible automobile manufacturer;

9 and

10 (B) at least 1 national organization serving  
11 people with disabilities.

12 (4) ADOPTABILITY.—Proposals submitted  
13 under this section shall be judged on whether the de-  
14 sign for an accessible taxi vehicle represents a design  
15 that a local taxi commission could realistically adopt.  
16 The Administrator shall encourage competitors to  
17 seek feedback on their designs from members of a  
18 local taxi commission before such submission.

19 (5) VEHICLE ATTRIBUTES.—Each proposal sub-  
20 mitted under this section shall describe the specifica-  
21 tions of the proposed accessible taxi vehicle, includ-  
22 ing—

23 (A) accessibility features and the extent to  
24 which such features allow for the full inclusion  
25 of individuals with various disabilities;



1 (B) estimated highway and city fuel econ-  
2 omy;

3 (C) the cost of the vehicle;

4 (D) the extent to which the vehicle pro-  
5 vides adequate space for passengers and any  
6 mobility devices, including wheelchairs;

7 (E) the relative comfort provided for pas-  
8 sengers with disabilities and others; and

9 (F) available luggage or storage space.

10 (d) SELECTION.—The Administrator shall convene a  
11 selection panel to select the winning proposals for the com-  
12 petition that includes representatives from the taxi indus-  
13 try, the for-hire transportation industry, and the disability  
14 community.

15 (e) PAYMENT.—

16 (1) IN GENERAL.—The Administrator shall  
17 award automobile manufacturers that are selected  
18 pursuant to subsection (d) with cash prizes in an  
19 amount to be determined by the Administrator.

20 (2) AUTHORIZATION OF APPROPRIATIONS.—

21 There are authorized to be appropriated such sums  
22 as may be necessary to carry out this section.

23 **SEC. 5. MODEL ACCESSIBLE PASSENGER CAR COMPETI-**  
24 **TION.**

25 (a) IN GENERAL.—

1           (1) COMPETITION AUTHORIZED.—Not later  
2 than 180 days after the date of the enactment of  
3 this Act, the Administrator shall organize a national  
4 competition to design 1 or more model accessible  
5 passenger cars.

6           (2) PURPOSE.—The purpose of the competition  
7 under this section shall be to develop 1 or more de-  
8 signs for an accessible passenger car which, without  
9 additional modification—

10                   (A) can be manufactured for an amount  
11 not to exceed 75 percent of the average manu-  
12 facturing cost of a passenger car that is avail-  
13 able for purchase by consumers in the United  
14 States; and

15                   (B) can be sold to the public for an  
16 amount not to exceed 75 percent of the average  
17 sale price of a new passenger car that is avail-  
18 able for purchase by consumers in the United  
19 States.

20           (b) ELIGIBLE COMPETITORS.—Any automobile man-  
21 ufacturer that manufactures passenger cars for sale in the  
22 United States may submit a proposal for the competition  
23 authorized under this section, regardless of size.

24           (c) GUIDELINES.—

1           (1) IN GENERAL.—The Administrator shall es-  
2           tablish guidelines for the competition authorized  
3           under this section in accordance with paragraphs (2)  
4           through (5).

5           (2) COST.—A proposal may not be selected for  
6           a cash prize under subsection (d) unless the Admin-  
7           istrator determines that—

8                   (A) the cost for manufacturing the pro-  
9                   posed accessible passenger car does not exceed  
10                  75 percent of the average manufacturing cost of  
11                  a passenger car that is generally available for  
12                  purchase by consumers in the United States;  
13                  and

14                   (B) the sale price of the proposed acces-  
15                   sible passenger car will not to exceed 75 percent  
16                  of the average sale price of a new passenger car  
17                  that is available for purchase by consumers in  
18                  the United States.

19           (3) COLLABORATION REQUIREMENT.—Each  
20           proposal submitted under this section shall represent  
21           designs collaboratively developed by—

22                   (A) an eligible automobile manufacturer;

23                   (B) a postsecondary school of design; and

24                   (C) at least 1 national organization serving  
25                  people with disabilities.

1           (4) STANDARDS.—Proposals submitted under  
2 this section shall meet the general requirements set  
3 by the Department of Transportation for all pas-  
4 senger cars available for purchase in the United  
5 States.

6           (5) VEHICLE ATTRIBUTES.—Each proposal sub-  
7 mitted under this section shall describe the specifica-  
8 tions of the proposed accessible passenger car, in-  
9 cluding—

10                   (A) the extent to which the car meets the  
11 requirements of an accessible passenger car set  
12 forth in subsection (a)(2);

13                   (B) estimated highway and city fuel econ-  
14 omy;

15                   (C) the cost of the vehicle;

16                   (D) the extent to which the vehicle pro-  
17 vides adequate space for using and storing mo-  
18 bility devices, including wheelchairs;

19                   (E) whether the car includes hand con-  
20 trols, either as standard equipment or as an op-  
21 tion available from the manufacturer;

22                   (F) the ease and comfort with which driv-  
23 ers with disabilities can enter and exit the car;

24                   (G) the ease with which drivers with dis-  
25 abilities can reach and utilize car controls;

1 (H) the ease of making additional modi-  
2 fications to the car, if necessary; and

3 (I) available luggage or storage space.

4 (d) SELECTION.—The Administrator shall convene a  
5 selection panel to select the winning proposals for the com-  
6 petition that includes representatives from the automobile  
7 industry and the disability community.

8 (e) PAYMENT.—

9 (1) IN GENERAL.—The Administrator shall  
10 award cash prizes, in an amount to be determined  
11 by the Administrator, to the automobile manufactur-  
12 ers, postsecondary schools of design, and disability  
13 organizations that collaborated on a design that was  
14 selected under subsection (d).

15 (2) AUTHORIZATION OF APPROPRIATIONS.—  
16 There are authorized to be appropriated such sums  
17 as may be necessary to carry out this section.

18 **SEC. 6. ACCESSIBLE TAXI AND FOR-HIRE TRANSPORTATION**

19 **BOARD.**

20 (a) ESTABLISHMENT.—Chapter 1 of subtitle I of title  
21 49, United States Code, is amended by adding at the end  
22 the following:

1 **“§ 116. Accessible Taxi and For-Hire Transportation**  
2 **Board**

3 “(a) IN GENERAL.—There is established in the Ad-  
4 ministration an Accessible Taxi and For-Hire Transpor-  
5 tation Board (referred to in this section as the ‘Board’).

6 “(b) MEMBERSHIP.—The Board shall be composed of  
7 9 members, who shall be appointed as follows:

8 “(1) PUBLIC MEMBERS.—

9 “(A) IN GENERAL.—The Secretary of  
10 Transportation shall appoint 5 people with dis-  
11 abilities to the Board, including—

12 “(i) at least 1 person who uses a  
13 wheelchair for mobility;

14 “(ii) at least 1 person who is deaf or  
15 hard of hearing;

16 “(iii) at least 1 person who is blind or  
17 visually impaired; and

18 “(iv) at least 1 person with an intel-  
19 lectual disability or a developmental dis-  
20 ability.

21 “(B) TERM.—Each public member ap-  
22 pointed under this paragraph shall be appointed  
23 for a 2-year term.

24 “(2) ADMINISTRATION REPRESENTATIVES.—  
25 The Administrator shall designate 2 officials of the

1 Administration to represent the Administration on  
2 the Board.

3 “(3) TAXI INDUSTRY MEMBERS.—The Sec-  
4 retary shall appoint 2 members from the taxi and  
5 for-hire transportation industry to the Board.

6 “(c) CHAIRPERSON.—The Secretary shall designate  
7 a Chairperson of the Board from among the appointed  
8 public members of the Board.

9 “(d) MEETINGS.—The Board shall meet at the call  
10 of the Chairperson, but not less frequently than 4 times  
11 per year.

12 “(e) DUTIES.—The Board shall conduct activities to  
13 increase the availability of accessible taxis and other for-  
14 hire vehicles, including—

15 “(1) coordinating with the Federal Transit Ad-  
16 ministration to provide information and technical as-  
17 sistance to local municipalities, taxi commissions,  
18 and for hire transportation companies (as defined in  
19 section 2 of the Accessible Transportation for All  
20 Act)—

21 “(A) to increase the availability of acces-  
22 sible taxi vehicles and accessible vehicles for  
23 hire; and

1           “(B) to facilitate improvements to access  
2           to taxis and other accessible for-hire transpor-  
3           tation options for people with disabilities; and

4           “(2) submitting an annual report to the Sec-  
5           retary that includes studies, findings, conclusions,  
6           and recommendations about the availability of acces-  
7           sible taxi vehicles and accessible vehicles for hire  
8           throughout the Nation, including—

9           “(A) the number of accessible taxi vehicles  
10           and accessible vehicles for hire in the various  
11           States and localities, including in the 25 most  
12           populated cities in the United States;

13           “(B) improvements, increases, or changes  
14           in the availability of accessible taxi vehicles and  
15           accessible vehicles for hire to access to taxis  
16           and other for-hire transportation in the States,  
17           localities, and cities referred to in subparagraph  
18           (A);

19           “(C) any State or local policies, ordi-  
20           nances, regulations, or statutes that led to the  
21           increases or changes referred to in subpara-  
22           graph (B);

23           “(D) barriers to further increases in the  
24           availability of accessible taxi vehicles and acces-  
25           sible vehicles for hire; and



1           “(E) recommendations about how best to  
2           address the barriers described in subparagraph  
3           (D).

4           “(f) PERSONNEL MATTERS.—

5           “(1) TRAVEL EXPENSES.—The members of the  
6           Board may not receive compensation for the per-  
7           formance of services for the Board, but shall be al-  
8           lowed travel expenses, including per diem in lieu of  
9           subsistence, at rates authorized for employees of  
10          agencies under subchapter I of chapter 57 of title 5,  
11          United States Code, while away from their homes or  
12          regular places of business in the performance of  
13          services for the Board. Notwithstanding section  
14          1342 of title 31, United States Code, the Secretary  
15          may accept the voluntary uncompensated services of  
16          members of the Board.

17          “(2) STAFF.—The Secretary may designate  
18          such personnel as may be necessary to enable the  
19          Board to perform its duties.

20          “(3) DETAIL OF GOVERNMENT EMPLOYEES.—  
21          Any Federal Government employee, with the ap-  
22          proval of the head of the appropriate Federal agen-  
23          cy, may be detailed to the Board without reimburse-  
24          ment, and such detail shall be without interruption  
25          or loss of civil service status or privilege.

1           “(4) FACILITIES, EQUIPMENT, AND SERV-  
 2           ICES.—The Secretary shall make available to the  
 3           Board necessary office space and furnish the Board,  
 4           under such arrangements respecting financing as  
 5           may be appropriate, with necessary equipment, sup-  
 6           plies, and services.”.

7           (b) CLERICAL AMENDMENT.—The table of sections  
 8           in chapter 1 of title 49, United States Code, is amended  
 9           by adding at the end the following:

          “116. Accessible Taxi and For-Hire Transportation Board.”.

10   **SEC. 7. STATE STRATEGIC PLANS FOR IMPROVING ACCESS**  
 11                           **TO TAXIS AND FOR-HIRE TRANSPORTATION.**

12           (a) IN GENERAL.—Not later than the last day of the  
 13           first calendar year beginning after the date of the enact-  
 14           ment of this Act, each State shall develop a strategic plan  
 15           that describes ways to increase the availability of acces-  
 16           sible taxi vehicles, accessible vehicles for hire, and other  
 17           accessible for-hire transportation options for people with  
 18           disabilities in the State.

19           (b) BEST PRACTICES.—Each strategic plan devel-  
 20           oped under this section shall describe—

21                   (1) current best practices, if any, for increasing  
 22                   the availability of accessible taxi vehicles, accessible  
 23                   vehicles for hire, and other accessible for hire trans-  
 24                   portation options for people with disabilities within  
 25                   local municipalities in the State; and

1           (2) any policies, ordinances, or regulations  
2           adopted by municipalities to achieve the highest pos-  
3           sible standard for accessibility and lowest possible  
4           cost for accessible taxi vehicles and accessible vehicle  
5           for hire.

6           (c) GOALS AND OBJECTIVES.—Each strategic plan  
7           developed under this section—

8           (1) shall outline long-term goals and specific  
9           objectives for increasing the availability of accessible  
10          taxi vehicles, accessible vehicles for hire, and other  
11          accessible for hire transportation options for people  
12          with disabilities;

13          (2) shall consider options, including incentives,  
14          to help reduce the cost of implementing an increase  
15          in the availability of accessible taxi vehicles, acces-  
16          sible vehicles for hire, and other accessible for hire  
17          transportation options for people with disabilities in  
18          the State; and

19          (3) may examine how to reduce costs through  
20          the use of low-cost model taxis and other means.

21          (d) COLLABORATION.—Each strategic plan developed  
22          under this section—

23          (1) set yearly goals for the number and avail-  
24          ability of accessible taxi vehicles and accessible vehi-  
25          cles for hire throughout the State;

1           (2) describe how the State will meet the goals  
2 referred to in paragraph (1);

3           (3) describe how the State will encourage inter-  
4 state and intrastate collaboration to increase the  
5 availability of accessible taxi vehicles, accessible vehi-  
6 cles for hire, and other accessible for hire transpor-  
7 tation options for people with disabilities through  
8 collaboration—

9                   (A) among municipalities;

10                   (B) between municipalities and the State;

11           and

12                   (C) between municipalities and private in-  
13 dustry.

14           (e) DISTRIBUTION.—

15           (1) SUBMISSION.—Not later than April 1st of  
16 each year, each State shall submit the strategic plan  
17 developed under this section to the Secretary.

18           (2) REVIEW.—The Secretary shall review each  
19 State plan submitted under paragraph (1). Fol-  
20 lowing each such review, the Secretary shall post the  
21 State strategic plan on a publicly available website  
22 to facilitate collaboration and to share information  
23 and best practices.

1 **SEC. 8. ACCESSIBILITY AND SERVICE STANDARDS FOR AC-**  
2 **CESSIBLE TAXI VEHICLES AND ACCESSIBLE**  
3 **VEHICLES FOR HIRE.**

4 (a) **IN GENERAL.**—Not later than 18 months after  
5 the date of the enactment of this Act, the Administrator,  
6 in collaboration and consultation with the Access Board  
7 established under section 502 of the Rehabilitation Act  
8 (29 U.S.C. 792), shall promulgate regulatory standards,  
9 in accordance with this section, including—

10 (1) accessibility standards for accessible taxi ve-  
11 hicles and accessible vehicles for hire; and

12 (2) service standards for vehicles referred to in  
13 paragraph (1).

14 (b) **ACCESSIBILITY STANDARDS.**—Accessibility  
15 standards for accessible taxi vehicles and accessible vehi-  
16 cles for hire promulgated under this section shall ensure  
17 that such vehicles are fully accessible to, and usable by,  
18 passengers with disabilities, including individuals that use  
19 wheelchairs or other mobility devices.

20 (c) **SERVICE STANDARDS.**—Service standards for ac-  
21 cessible taxi vehicles and accessible vehicles for hire pro-  
22 mulgated under this section shall, at a minimum, ensure  
23 that such vehicles—

24 (1) are readily available in a manner (including  
25 wait times) that is comparable to other, nonacces-

1       sible taxi vehicles or nonaccessible vehicles for hire  
2       in the area being served;

3               (2) can be requested using a variety of techno-  
4       logical methods or systems; and

5               (3) are operated by individuals who are trained  
6       in properly loading, unloading, securing, and trans-  
7       porting individuals with disabilities.

8       **SEC. 9. TAX CREDIT FOR EXPENDITURES FOR ACCESSIBLE**  
9                               **TAXI VEHICLES.**

10       (a) IN GENERAL.—Subsection (c) section 44 of the  
11 Internal Revenue Code of 1986 is amended—

12               (1) in paragraph (1)—

13                       (A) by striking “paid or incurred by an eli-  
14                       gible small business” and inserting “paid or in-  
15                       curred—

16                               “(A) by an eligible small business”;

17                       (B) by striking “section).” and inserting  
18                       “section), and”; and

19                       (C) by inserting at the end the following:

20                               “(B) by an eligible small business which is  
21                       a qualified taxi company for the purpose of pur-  
22                       chasing or adapting a vehicle for use as an ac-  
23                       cessible taxi vehicle that meets the guidelines  
24                       established under section 8 of the Accessible  
25                       Transportation for All Act.”; and

1 (2) by adding at the end the following:

2 “(6) DEFINITIONS.—

3 “(A) IN GENERAL.—Any term used in  
4 paragraph (1)(B), which is defined in section 2  
5 of the Accessible Transportation for All Act  
6 shall have the meaning given such term in such  
7 section, as in effect on the date of the enact-  
8 ment of this paragraph.

9 “(B) QUALIFIED TAXI COMPANY.—The  
10 term ‘qualified taxi company’ means a person  
11 that provides passenger land transportation for  
12 a fixed fare by a taxicab and is licensed to en-  
13 gage in the trade or business of furnishing such  
14 transportation by a Federal, State, or local au-  
15 thority having jurisdiction over transportation  
16 furnished by such person.”.

17 (b) EFFECTIVE DATE.—The amendments made by  
18 this section shall apply to expenses paid or incurred in  
19 taxable years beginning after the date of the enactment  
20 of this Act.

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