

105TH CONGRESS
1ST SESSION

H. R. 1099

To amend the Internal Revenue Code of 1986 to repeal the special deduction for the living expenses of Members of Congress.

IN THE HOUSE OF REPRESENTATIVES

MARCH 18, 1997

Mr. ENGLISH of Pennsylvania 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 repeal the special deduction for the living expenses of Members of Congress.

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. REPEAL OF SPECIAL DEDUCTION FOR LIVING**
4 **EXPENSES OF MEMBERS OF CONGRESS.**

5 (a) IN GENERAL.—Subsection (a) of section 162 of
6 the Internal Revenue Code of 1986 (relating to trade or
7 business expenses) is amended by striking the second
8 sentence.

1 (b) EFFECTIVE DATE.—The amendment made by
2 subsection (a) shall apply to taxable years beginning after
3 December 31, 1996.

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