

105TH CONGRESS  
1ST SESSION

**H. R. 1242**

To amend the Internal Revenue Code of 1986 to provide that certain deductions of school bus owner-operators shall be allowable in computing adjusted gross income.

IN THE HOUSE OF REPRESENTATIVES

APRIL 8, 1997

Mr. LIVINGSTON 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 provide that certain deductions of school bus owner-operators shall be allowable in computing adjusted gross income.

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. DEDUCTIONS OF SCHOOL BUS OWNER-OPERA-  
4 TORS ALLOWABLE IN COMPUTING ADJUSTED  
5 GROSS INCOME.

6 (a) IN GENERAL.—Paragraph (2) of section 62(a) of  
7 the Internal Revenue Code of 1986 (relating to certain  
8 trade and business deductions of employees) is amended

1 by adding at the end thereof the following new subparagraph-  
2 graph:

3                 “(C) CERTAIN EXPENSES OF SCHOOL BUS  
4                 OWNER-OPERATORS.—The deductions allowed  
5                 by part VI (section 161 and following) which  
6                 consist of expenses paid or incurred by the tax-  
7                 payer in connection with the performance by  
8                 the taxpayer of services as an employee while  
9                 driving a school bus (as defined in section  
10                 4221(d)(7)(C)) owned by the employee.”

11                 (b) EFFECTIVE DATE.—The amendments made by  
12 this section shall apply to taxable years beginning after  
13 December 31, 1996.

