

105TH CONGRESS
2D SESSION

S. 2027

To clarify the fair tax treatment of meals provided hotel and restaurant employees in nondiscriminatory employee cafeterias.

IN THE SENATE OF THE UNITED STATES

MAY 1, 1998

Mr. BRYAN (for himself and Mr. REID) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To clarify the fair tax treatment of meals provided hotel and restaurant employees in nondiscriminatory employee cafeterias.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 That section 119 of the Internal Revenue Code of
4 1986 is amended by adding the following new subsection:

5 “(e) In the case of an employee of a hotel or res-
6 taurant, gross income shall not include the value of meals
7 furnished to such employee by an employer in a non-
8 discriminatory employee cafeteria located on the business

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- 1 premises of the employer immediately before, immediately
- 2 after, or during work shifts.”.

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