

106TH CONGRESS
2D SESSION

H. R. 3550

To amend the Internal Revenue Code of 1986 to allow a deduction in determining adjusted gross income for travel expenses of State legislators away from home.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 27, 2000

Mr. SMITH of Michigan 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 allow a deduction in determining adjusted gross income for travel expenses of State legislators away from home.

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. DEDUCTION IN DETERMINING ADJUSTED**
4 **GROSS INCOME FOR TRAVEL EXPENSES OF**
5 **STATE LEGISLATORS AWAY FROM HOME.**

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
9 by adding at the end the following new subparagraph:

1 “(D) STATE LEGISLATORS’ TRAVEL EX-
2 PENSES AWAY FROM HOME.—The deduction al-
3 lowed by section 162(h) (relating to State legis-
4 lators’ travel expenses away from home).”.

5 (b) EFFECTIVE DATE.—The amendment made by
6 subsection (a) shall apply to taxable years beginning after
7 December 31, 1999.

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