106TH CONGRESS 1ST SESSION

H. R. 589

To amend the Internal Revenue Code of 1986 to reduce the special deduction for the living expenses of Members of Congress to \$1.

IN THE HOUSE OF REPRESENTATIVES

February 4, 1999

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 reduce the special deduction for the living expenses of Members of Congress to \$1.

- 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. REDUCTION OF SPECIAL DEDUCTION FOR LIV-
- 4 ING EXPENSES OF MEMBERS OF CONGRESS.
- 5 (a) In General.—The second sentence of subsection
- 6 (a) of section 162 of the Internal Revenue Code of 1986
- 7 (relating to trade or business expenses) is amended by
- 8 striking "\$3,000" and inserting "\$1".

- 1 (b) Effective Date.—The amendment made by
- 2 subsection (a) shall apply to taxable years beginning after

3 December 31, 1998.

 \bigcirc