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-

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ING EXPENSES OF MEMBERS OF CONGRESS.

(a) IN GENERAL.—The second sentence of subsection
(a) of section 162 of the Internal Revenue Code of 1986
(relating to trade or business expenses) is amended by
8 striking "\$3,000" and inserting "\$1".

(b) EFFECTIVE DATE.—The amendment made by
 subsection (a) shall apply to taxable years beginning after
 December 31, 1998.

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