

107TH CONGRESS
1ST SESSION

H. R. 564

To amend the Internal Revenue Code of 1986 to increase the amount of the deduction allowed for meal and entertainment expenses associated with the performing arts.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 13, 2001

Mr. ABERCROMBIE 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 increase the amount of the deduction allowed for meal and entertainment expenses associated with the performing arts.

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. INCREASE IN DEDUCTION FOR MEAL AND EN-**
4 **TERTAINMENT EXPENSES ASSOCIATED WITH**
5 **THE PERFORMING ARTS.**

6 (a) IN GENERAL.—Subsection (n) of section 274 of
7 the Internal Revenue Code of 1986 (relating to only 50
8 percent of meal and entertainment expenses allowed as de-

1 duction) is amended by adding at the end the following
 2 new paragraph:

3 “(4) SPECIAL RULE FOR PERFORMING ARTS.—

4 “(A) IN GENERAL.—In the case of any
 5 amount paid or incurred for a ticket to a legiti-
 6 mate attraction of the performing arts, para-
 7 graph (1) shall be applied by substituting ‘80
 8 percent of the first \$60 of the face amount of
 9 the ticket and 50 percent of the remaining
 10 amount’ for ‘50 percent of the amount’.

11 “(B) LEGITIMATE ATTRACTION.—For pur-
 12 poses of subparagraph (A), the term ‘legitimate
 13 attraction’ means any stage attraction per-
 14 formed in person by professional actors, danc-
 15 ers, or musicians, including plays, musicals,
 16 symphony concerts, stock company perform-
 17 ances, and instrumental performances (includ-
 18 ing jazz, ballet, and operettas). Such term shall
 19 not include radio or television performances,
 20 vaudeville, burlesque, or any band perform-
 21 ance.”.

22 (b) EFFECTIVE DATE.—The amendment made by
 23 subsection (a) shall apply to taxable years beginning after
 24 the date of the enactment of this Act.

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