

108TH CONGRESS
1ST SESSION

H. R. 1369

To amend the Internal Revenue Code of 1986 to allow an above-the-line deduction for overnight travel expenses of National Guard and Reserve members.

IN THE HOUSE OF REPRESENTATIVES

MARCH 19, 2003

Mr. RAMSTAD (for himself, Mr. CRANE, Mr. ENGLISH, Mr. LEWIS of Kentucky, Mr. SANDLIN, Mrs. JONES of Ohio, Mr. BUYER, and Mr. TAYLOR of Mississippi) 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 an above-the-line deduction for overnight travel expenses of National Guard and Reserve members.

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. SHORT TITLE.**

4 This Act may be cited as the “National Guard and
5 Reserve Tax Relief Act of 2003”.

1 **SEC. 2. ABOVE-THE-LINE DEDUCTION FOR OVERNIGHT**
2 **TRAVEL EXPENSES OF NATIONAL GUARD**
3 **AND RESERVE MEMBERS.**

4 (a) DEDUCTION ALLOWED.—Section 162 of the In-
5 ternal Revenue Code of 1986 (relating to certain trade or
6 business expenses) is amended by redesignating subsection
7 (p) as subsection (q) and inserting after subsection (o) the
8 following new subsection:

9 “(p) TREATMENT OF EXPENSES OF MEMBERS OF
10 RESERVE COMPONENTS OF THE ARMED FORCES OF THE
11 UNITED STATES.—For purposes of subsection (a)(2), in
12 the case of an individual who performs services as a mem-
13 ber of a reserve component of the Armed Forces of the
14 United States at any time during the taxable year, such
15 individual shall be deemed to be away from home in the
16 pursuit of a trade or business for any period during which
17 such individual is away from home in connection with such
18 service.”.

19 (b) DEDUCTION ALLOWED WHETHER OR NOT TAX-
20 PAYER ELECTS TO ITEMIZE.—Section 62(a)(2) of such
21 Code (relating to certain trade and business deductions
22 of employees) is amended by adding at the end the fol-
23 lowing new subparagraph:

24 “(E) CERTAIN EXPENSES OF MEMBERS OF
25 RESERVE COMPONENTS OF THE ARMED FORCES
26 OF THE UNITED STATES.—The deductions al-

1 lowed by section 162 which consist of expenses,
2 determined at a rate not in excess of the rates
3 for travel expenses (including per diem in lieu
4 of subsistence) authorized for employees of
5 agencies under subchapter I of chapter 57 of
6 title 5, United States Code, paid or incurred by
7 the taxpayer in connection with the perform-
8 ance of services by such taxpayer as a member
9 of a reserve component of the Armed Forces of
10 the United States for any period during which
11 such individual is more than 100 miles away
12 from home in connection with such services.”.

13 (c) EFFECTIVE DATE.—The amendments made by
14 this section shall apply to amounts paid or incurred in tax-
15 able years beginning after December 31, 2002.

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