

108TH CONGRESS
1ST SESSION

H. R. 1693

To amend the Internal Revenue Code of 1986 to allow a deduction for the work-related expenses of handicapped individuals.

IN THE HOUSE OF REPRESENTATIVES

APRIL 9, 2003

Mr. KLECZKA 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 for the work-related expenses of handicapped individuals.

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 “Disabled Workers Em-
5 powerment Act of 2003”.

6 **SEC. 2. DEDUCTION FOR WORK-RELATED EXPENSES OF**
7 **HANDICAPPED INDIVIDUALS.**

8 (a) IN GENERAL.—Part VII of subchapter B of chap-
9 ter 1 of the Internal Revenue Code of 1986 (relating to
10 additional itemized deductions for individuals) is amended

1 by redesignating section 223 as section 224 and by insert-
2 ing after section 222 the following new section:

3 **“SEC. 223. WORK-RELATED EXPENSES OF HANDICAPPED IN-**
4 **DIVIDUALS.**

5 “(a) IN GENERAL.—In the case of a handicapped in-
6 dividual, there shall be allowed as a deduction for the tax-
7 able year an amount equal to the amount of qualified
8 work-related expenses paid or incurred by the taxpayer
9 during the taxable year.

10 “(b) LIMITATION BASED ON EARNED INCOME.—The
11 amount allowed as a deduction under subsection (a) for
12 any taxable year shall not exceed the handicapped individ-
13 ual’s earned income (within the meaning of section 32)
14 reduced by the employment-related expenses taken into ac-
15 count under section 21 with respect to such individual.

16 “(c) QUALIFIED WORK-RELATED EXPENSES.—For
17 purposes of this section, the term ‘qualified work-related
18 expenses’ means any of the following expenses incurred
19 by reason of the individual being a handicapped individual:

20 “(1) Expenses for attendant care services at the
21 individual’s place of employment and other expenses
22 in connection with such place of employment which
23 are necessary for such individual to be able to work.

24 “(2) Expenses to provide transportation and
25 necessary personal services for the individual which

1 are necessary for such individual to be able to work
2 (including commuting between the individual's resi-
3 dence and place of employment).

4 “(3) Expenses to maintain the household of the
5 individual and to provide other domestic or personal
6 services for the individual which are necessary for
7 such individual to be able to work.

8 “(d) HANDICAPPED INDIVIDUAL.—For purposes of
9 this section, the term ‘handicapped individual’ has the
10 meaning given to such term by section 190(b)(3).

11 “(e) SPECIAL RULES.—

12 “(1) COORDINATION WITH OTHER DEDUC-
13 TIONS.—No deduction shall be allowed under section
14 162 for any expense to the extent that a deduction
15 for such expense is allowed under this section.

16 “(2) JOINT RETURNS.—In the case of a joint
17 return, this section shall be applied separately to
18 each spouse.”

19 (b) DEDUCTION ALLOWED WHETHER OR NOT INDIVIDUAL
20 ITEMIZES OTHER DEDUCTIONS.—Subsection (a)
21 of section 62 of such Code is amended by inserting after
22 paragraph (18) the following new paragraph:

23 “(19) WORK-RELATED EXPENSES OF HANDI-
24 CAPPED INDIVIDUALS.—The deduction allowed by
25 section 223.”

1 (c) CLERICAL AMENDMENT.—The table of sections
2 for part VII of subchapter B of chapter 1 of such Code
3 is amended by striking the item relating to section 223
4 and inserting the following new items:

“Sec. 223. Work-related expenses of handicapped individuals.
“Sec. 224. Cross reference.”

5 (d) EFFECTIVE DATE.—The amendments made by
6 this section shall apply to taxable years beginning after
7 December 31, 2002.

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