

108TH CONGRESS  
1ST SESSION

# H. R. 642

To amend the Internal Revenue Code of 1986 to provide that certain deductions of school bus owner-operators shall be allowable in computing adjusted gross income.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 5, 2003

Mr. VITTER introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide that certain deductions of school bus owner-operators shall be allowable in computing adjusted gross income.

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 “School Bus Driver Tax  
5       Fairness Act of 2003”.

1 **SEC. 2. DEDUCTIONS OF SCHOOL BUS OWNER-OPERATORS**  
2 **ALLOWABLE IN COMPUTING ADJUSTED**  
3 **GROSS INCOME.**

4 (a) IN GENERAL.—Paragraph (2) of section 62(a) of  
5 the Internal Revenue Code of 1986 (relating to certain  
6 trade and business deductions of employees) is amended  
7 by adding at the end thereof the following new subpara-  
8 graph:

9 “(E) CERTAIN EXPENSES OF SCHOOL BUS  
10 OWNER-OPERATORS.—The deductions allowed  
11 by part VI (section 161 and following) which  
12 consist of expenses paid or incurred by the tax-  
13 payer in connection with the performance by  
14 the taxpayer of services as an employee while  
15 driving a school bus (as defined in section  
16 4221(d)(7)(C)) owned by the employee.”

17 (b) EFFECTIVE DATE.—The amendments made by  
18 this section shall apply to taxable years beginning after  
19 December 31, 2003.

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