

109TH CONGRESS
1ST SESSION

H. R. 1457

To amend the Internal Revenue Code of 1986 to restore the deduction for the travel expenses of a taxpayer's spouse who accompanies the taxpayer on business travel.

IN THE HOUSE OF REPRESENTATIVES

APRIL 5, 2005

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 restore the deduction for the travel expenses of a taxpayer's spouse who accompanies the taxpayer on business travel.

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. RESTORATION OF DEDUCTION FOR TRAVEL EX-**
4 **PENSES OF SPOUSE, ETC. ACCOMPANYING**
5 **TAXPAYER ON BUSINESS TRAVEL.**

6 (a) IN GENERAL.—Subsection (m) of section 274 of
7 the Internal Revenue Code of 1986 (relating to additional
8 limitations on travel expenses) is amended by striking
9 paragraph (3).

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to amounts paid or incurred after
3 the date of the enactment of this Act.

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