

109TH CONGRESS
1ST SESSION

H. R. 4060

To amend the Internal Revenue Code of 1986 to allow a 100 percent deduction for meal and entertainment expenses.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 17, 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 allow a 100 percent deduction for meal and entertainment expenses.

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 “Business Travel Incen-
5 tives Act of 2005”.

6 **SEC. 2. 100 PERCENT DEDUCTION FOR MEAL AND ENTER-**
7 **TAINMENT EXPENSES.**

8 (a) IN GENERAL.—Section 274 of the Internal Rev-
9 enue Code of 1986 (relating to disallowance of certain en-
10 tertainment, etc., expenses) is amended by striking sub-

1 section (n) and redesignating subsection (o) as subsection
2 (n).

3 (b) CONFORMING AMENDMENTS.—Sections
4 3121(a)(11), 3306(b)(9), and 3401(a)(15) are each
5 amended by striking “(determined without regard to sec-
6 tion 274(n))”.

7 (c) EFFECTIVE DATE.—The amendments made by
8 this section shall apply to taxable years beginning after
9 December 31, 2005.

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