

109TH CONGRESS  
2D SESSION

# H. R. 5308

To amend the Internal Revenue Code of 1986 to allow residents of border States a deduction for passport application fees.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 4, 2006

Mr. POE (for himself, Mr. BASS, Miss McMORRIS, and Ms. KILPATRICK of Michigan) 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 allow residents of border States a deduction for passport application fees.

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 “Passport Deduction  
5 for Border States Act of 2006”.

6 **SEC. 2. DEDUCTION FOR PASSPORT APPLICATION FEES.**

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

1 by redesignating section 224 as section 225 and by insert-  
 2 ing after section 223 the following new section:

3 **“SEC. 224. PASSPORT APPLICATION FEES.**

4       “(a) DEDUCTION ALLOWED.—In the case of an indi-  
 5 vidual who resides in a border State, there shall be allowed  
 6 as a deduction for the taxable year an amount equal to  
 7 the qualified passport application fees paid or incurred by  
 8 the individual during the taxable year.

9       “(b) DEFINITIONS.—For purposes of this section—

10           “(1) QUALIFIED PASSPORT APPLICATION  
 11 FEES.—With respect to an individual, the term  
 12 ‘qualified passport application fees’ means the fees  
 13 required pursuant to section 1 of the Passport Act  
 14 of June 4, 1920 (22 U.S.C. 214), for the application  
 15 for a United States passport for—

16                   “(A) the individual,

17                   “(B) the individual’s spouse, or

18                   “(C) any dependent of the individual with  
 19 respect to whom the individual is allowed a de-  
 20 duction under section 151.

21           “(2) BORDER STATE.—The term ‘border State’  
 22 means any State that has a boundary in common  
 23 with Canada or Mexico.”.

24       (b) DEDUCTION ALLOWED WHETHER OR NOT INDIV-  
 25 VIDUAL ITEMIZES OTHER DEDUCTIONS.—Subsection (a)

1 of section 62 of such Code is amended by inserting before  
2 the last sentence at the end the following new paragraph:

3 “(21) PASSPORT APPLICATION FEES.—The de-  
4 duction allowed by section 224.”.

5 (c) CLERICAL AMENDMENT.—The table of sections  
6 for part VII of subchapter B of chapter 1 of such Code  
7 is amended by redesignating the item relating to section  
8 224 as an item relating to section 225 and by inserting  
9 before such item the following new item:

“Sec. 224. Passport application fees.”.

10 (d) EFFECTIVE DATE.—The amendments made by  
11 this section shall apply to taxable years beginning after  
12 December 31, 2005.

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