

110TH CONGRESS  
2D SESSION

# H. R. 5737

To amend the Internal Revenue Code of 1986 to provide for a deduction for travel expenses to medical centers of the Department of Veterans Affairs in connection with examinations or treatments relating to service-connected disabilities.

---

## IN THE HOUSE OF REPRESENTATIVES

APRIL 9, 2008

Mr. HELLER of Nevada 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 provide for a deduction for travel expenses to medical centers of the Department of Veterans Affairs in connection with examinations or treatments relating to service-connected disabilities.

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 “Veterans Travel Tax  
5       Relief Act of 2008”.

1 **SEC. 2. DEDUCTION FOR TRAVEL EXPENSES OF VETERANS**  
2 **FOR HEALTH CARE FROM MEDICAL CENTERS**  
3 **OF THE DEPARTMENT OF VETERANS AF-**  
4 **FAIRS.**

5 (a) IN GENERAL.—Part VII of subchapter B of chap-  
6 ter I of the Internal Revenue Code of 1986 (relating to  
7 additional itemized deductions for individuals) is amended  
8 by redesignating section 224 as section 225, and by insert-  
9 ing after section 223 the following new section:

10 **“SEC. 224. TRAVEL EXPENSES OF VETERANS FOR HEALTH**  
11 **CARE AT MEDICAL CENTERS OF THE DE-**  
12 **PARTMENT OF VETERANS AFFAIRS.**

13 “(a) ALLOWANCE OF DEDUCTION.—In the case of an  
14 individual, there shall be allowed as a deduction the quali-  
15 fied travel expenses for the taxable year.

16 “(b) LIMITATIONS.—

17 “(1) DOLLAR LIMITATION.—The amount al-  
18 lowed as a deduction under subsection (a) for a tax-  
19 able year shall not exceed \$400.

20 “(2) LIMITATION BASED ON ADJUSTED GROSS  
21 INCOME.—The amount allowable as a deduction  
22 under subsection (a) shall be reduced (but not below  
23 zero) by an amount which bears the same ratio to  
24 the amount so allowable (determined without regard  
25 to this paragraph but with regard to paragraph (1))  
26 as—

1           “(A) the amount (if any) by which the tax-  
 2           payer’s adjusted gross income exceeds \$75,000  
 3           (\$150,000 in the case of a joint return), bears  
 4           to

5           “(B) \$10,000 (\$20,000 in the case of a  
 6           joint return).

7           “(3) ADJUSTMENTS FOR INFLATION.—In the  
 8           case of a taxable year beginning after 2008, each of  
 9           the dollar amounts in paragraph (2) shall be in-  
 10          creased by an amount equal to—

11           “(A) such dollar amount, multiplied by

12           “(B) the cost-of-living adjustment deter-  
 13           mined under section 1(f)(3) for the calendar  
 14           year in which the taxable year begins, deter-  
 15           mined by substituting ‘calendar year 2007’ for  
 16           ‘calendar year 1992’ in subparagraph (B)  
 17           thereof.

18          If any amount as increased under the preceding sen-  
 19          tence is not a multiple of \$100, such amount shall  
 20          be rounded to the nearest multiple of \$100.

21          “(c) QUALIFIED TRAVEL EXPENSES.—For purposes  
 22          of this section—

23           “(1) IN GENERAL.—The term ‘qualified travel  
 24           expenses’ means amounts paid for travel expenses of

1 a veteran to a medical center of the Department of  
2 Veterans Affairs for—

3 “(A) treatment relating to a service-con-  
4 nected disability, or

5 “(B) examination conducted by the Sec-  
6 retary of Veterans Affairs relating to a claim  
7 for disability compensation or pension under  
8 the laws administered by the Secretary of Vet-  
9 erans Affairs.

10 “(2) LIMITATION.—Travel expenses incurred by  
11 a veteran shall not be taken into account under  
12 paragraph (1) unless—

13 “(A) the principal place of abode of the  
14 veteran is more than 25 miles from the medical  
15 center in which the treatment is provided or ex-  
16 amination conducted, and

17 “(B) such medical center is the nearest  
18 medical center of the Department of Veterans  
19 Affairs to such place of abode.

20 “(3) TRAVEL EXPENSES.—The term ‘travel ex-  
21 penses’ includes transportation, food, and lodging.

22 “(d) OTHER DEFINITIONS.—For purposes of this  
23 section—

1           “(1) VETERAN.—The term ‘veteran’ has the  
2           meaning given such term by section 101(2) of title  
3           38, United States Code.

4           “(2) SERVICE-CONNECTED DISABILITY.—The  
5           term ‘service-connected disability’ has the meaning  
6           given such term under section 101(13) of such  
7           Code.”.

8           (b) DEDUCTION ALLOWED WHETHER OR NOT TAX-  
9           PAYER ITEMIZES OTHER DEDUCTIONS.—Subsection (a)  
10          of section 62 of such Code (defining adjusted gross in-  
11          come) is amended by inserting before the last sentence the  
12          following new paragraph:

13               “(22) TRAVEL EXPENSES OF VETERANS FOR  
14               HEALTH CARE AT MEDICAL CENTERS OF THE DE-  
15               PARTMENT OF VETERANS AFFAIRS.—The deduction  
16               allowed by section 224.”.

17          (c) CLERICAL AMENDMENTS.—The table of sections  
18          for part VII of subchapter B of chapter 1 of such Code  
19          is amended by striking the item relating to section 224  
20          and inserting the following:

“Sec. 224. Travel expenses of veterans for health care at medical centers of the  
Department of Veterans Affairs.

“Sec. 225. Cross reference.”.

21          (d) EFFECTIVE DATE.—The amendments made by  
22          this section shall apply to taxable years beginning after  
23          December 31, 2007.