

110TH CONGRESS
2D SESSION

S. 2792

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 SENATE OF THE UNITED STATES

APRIL 1 (legislative day, MARCH 13), 2008

Mr. GRAHAM (for himself, Mr. ENSIGN, and Mr. MARTINEZ) introduced the following bill; which was read twice and referred to the Committee on Finance

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.

