

111TH CONGRESS
1ST SESSION

S. 261

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

JANUARY 15, 2009

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.

