

114TH CONGRESS
1ST SESSION

H. R. 2222

To amend the Internal Revenue Code of 1986 to repeal the limitation on the allowance of a deduction to Members of Congress for ordinary and necessary business expenses.

IN THE HOUSE OF REPRESENTATIVES

MAY 1, 2015

Mr. ISSA 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 repeal the limitation on the allowance of a deduction to Members of Congress for ordinary and necessary business 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 “Eliminate Special
5 Treatment for Congress Act”.

1 **SEC. 2. REPEAL OF LIMITATION ON ALLOWANCE OF DE-**
2 **DUCTION TO MEMBERS OF CONGRESS FOR**
3 **ORDINARY AND NECESSARY BUSINESS EX-**
4 **PENSES.**

5 (a) IN GENERAL.—Section 162(a) of the Internal
6 Revenue Code of 1986 is amended by striking “home,”
7 and all that follows through “\$3,000.” and inserting
8 “home.”.

9 (b) EFFECTIVE DATE.—The amendment made by
10 subsection (a) shall apply to taxable years beginning after
11 December 31, 2015.

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