

114TH CONGRESS
2D SESSION

H. R. 4658

To amend the Internal Revenue Code of 1986 to decrease the distance away from home required for a member of a reserve component of the Armed Forces to be eligible for the above-the-line deduction for travel expenses.

IN THE HOUSE OF REPRESENTATIVES

MARCH 1, 2016

Mr. POLIQUIN introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Armed Services, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend the Internal Revenue Code of 1986 to decrease the distance away from home required for a member of a reserve component of the Armed Forces to be eligible for the above-the-line deduction for travel expenses.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. DECREASE IN REQUIRED DISTANCE AWAY**
2 **FROM HOME FOR ABOVE-THE-LINE DEDUC-**
3 **TION FOR TRAVEL EXPENSES OF MEMBERS**
4 **OF A RESERVE COMPONENT OF THE ARMED**
5 **FORCES.**

6 (a) IN GENERAL.—Section 62(a)(2)(E) of the Inter-
7 nal Revenue Code of 1986 is amended by striking “100
8 miles” and inserting “50 miles”.

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

12 **SEC. 2. REPORT ON AVERAGE TRAVEL COSTS OF MEMBERS**
13 **OF THE RESERVE COMPONENTS.**

14 Not later than 180 days after the date of the enact-
15 ment of this Act, the Secretary of Defense shall submit
16 to Congress a report on the travel expenses of members
17 of reserve components associated with performing active
18 duty service, active service, full-time National Guard duty,
19 active Guard and Reserve duty, and inactive-duty training,
20 as such terms are defined in section 101(d) of title 10,
21 United States Code. Such report shall include the average
22 annual cost for all travel expenses for a member of a re-
23 serve component.

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