

114TH CONGRESS
1ST SESSION

S. 41

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 SENATE OF THE UNITED STATES

JANUARY 7, 2015

Mr. HELLER 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 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 2015”.

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 2015, 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 2014’ 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
 25 a veteran and a family member of the veteran to a

1 medical center of the Department of Veterans Af-
2 fairs 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) REIMBURSEMENTS BY DEPARTMENT OF
11 VETERANS AFFAIRS.—The term ‘qualified travel ex-
12 penses’ does not include any travel expense which is
13 reimbursed by the Department of Veterans Affairs
14 or any other insurance plan.

15 “(3) LIMITATION.—Travel expenses incurred by
16 a veteran shall not be taken into account under
17 paragraph (1) unless—

18 “(A) the principal place of abode of the
19 veteran is more than 25 miles from the medical
20 center in which the treatment is provided or ex-
21 amination conducted, and

22 “(B) such medical center is the nearest
23 medical center of the Department of Veterans
24 Affairs to such place of abode.

1 “(4) TRAVEL EXPENSES.—The term ‘travel ex-
2 penses’ includes transportation, food, and lodging.

3 “(d) OTHER DEFINITIONS.—For purposes of this
4 section—

5 “(1) VETERAN.—The term ‘veteran’ has the
6 meaning given such term by section 101(2) of title
7 38, United States Code.

8 “(2) SERVICE-CONNECTED DISABILITY.—The
9 term ‘service-connected disability’ has the meaning
10 given such term under section 101(13) of such Code.

11 “(3) FAMILY MEMBER.—The members of an in-
12 dividual’s family shall be determined under section
13 4946(d); except that such members also shall in-
14 clude the brothers and sisters (whether by the whole
15 or half blood) of the individual and their spouses.”.

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

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

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2014.

“Sec. 225. Cross reference.”.

(d) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after December 31, 2014.