

115TH CONGRESS
2D SESSION

H. R. 6812

To amend the Internal Revenue Code of 1986 to allow unreimbursed employee expenses to be taken into account as miscellaneous itemized deductions.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 13, 2018

Mr. GROTHMAN 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 allow unreimbursed employee expenses to be taken into account as miscellaneous itemized deductions.

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 “Employee Business
5 Expense Deduction Reinstatement Act of 2018”.

6 **SEC. 2. UNREIMBURSED EMPLOYEE EXPENSES TAKEN**
7 **INTO ACCOUNT AS MISCELLANEOUS**
8 **ITEMIZED DEDUCTION.**

9 (a) IN GENERAL.—Section 67(g) of the Internal Rev-
10 enue Code of 1986 is amended by adding at the end the

1 following: “Notwithstanding the preceding sentence for
2 any such taxable year, an individual may take into account
3 under subsection (a) any miscellaneous itemized deduc-
4 tions for the taxable year which are unreimbursed ex-
5 penses paid or incurred by the individual in connection
6 with the performance of services as an employee.”.

7 (b) EFFECTIVE DATE.—The amendment made by
8 this section shall take effect as if included in the enact-
9 ment of Public Law 115–97.

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