

116TH CONGRESS
2D SESSION

S. 3675

To amend the Internal Revenue Code of 1986 to expand the treatment of moving expenses to employees and new appointees in the intelligence community who move pursuant to a change in assignment that requires relocation.

IN THE SENATE OF THE UNITED STATES

MAY 11, 2020

Mr. BURR (for himself and Mr. WARNER) 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 expand the treatment of moving expenses to employees and new appointees in the intelligence community who move pursuant to a change in assignment that requires relocation.

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 “Intelligence Commu-
5 nity Workforce Agility Protection Act of 2020”.

6 **SEC. 2. EXPANSION OF TREATMENT OF MOVING EXPENSES.**

7 (a) PURPOSE.—The purpose of this section is to fa-
8 cilitate the movement of members of the intelligence com-

1 munity to meet mission critical needs and to reduce unin-
 2 tended tax burdens imposed on public servants in relo-
 3 cating duty stations.

4 (b) DEDUCTION.—Section 217(k) of the Internal
 5 Revenue Code of 1986 is amended by inserting “or an em-
 6 ployee or new appointee of the intelligence community (as
 7 defined in section 3 of the National Security Act of 1947
 8 (50 U.S.C. 3003)) (other than a member of the Armed
 9 Forces of the United States) who moves pursuant to a
 10 change in assignment that requires relocation” after “to
 11 whom subsection (g) applies”.

12 (c) EXCLUSION FOR QUALIFIED MOVING EXPENSE
 13 REIMBURSEMENTS.—Section 132(g)(2) of the Internal
 14 Revenue Code of 1986 is amended by inserting “or an em-
 15 ployee or new appointee of the intelligence community (as
 16 defined in section 3 of the National Security Act of 1947
 17 (50 U.S.C. 3003)) (other than a member of the Armed
 18 Forces of the United States) who moves pursuant to a
 19 change in assignment that requires relocation” after
 20 “change of station”.

21 (d) EFFECTIVE DATE.—The amendments made by
 22 this section shall apply to taxable years beginning after
 23 December 31, 2017.

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