

117TH CONGRESS  
1ST SESSION

# H. R. 3564

To repeal the temporary rule allowing full deduction of business meals and to provide an appropriation for making payments under the Child Care and Development Block Grant Act of 1990.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 28, 2021

Ms. BONAMICI (for herself and Mr. MELJER) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Appropriations, 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

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## A BILL

To repeal the temporary rule allowing full deduction of business meals and to provide an appropriation for making payments under the Child Care and Development Block Grant Act of 1990.

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 “Choosing Healthy In-  
5 vestments and not Lunch Deductions (CHILD) Care Act  
6 of 2021” or as the “CHILD Care Act of 2021”.

1 **SEC. 2. REPEAL THE TEMPORARY RULE ALLOWING THE**  
2 **FULL DEDUCTION OF BUSINESS MEALS.**

3 (a) **IN GENERAL.**—Section 274(n)(2) of the Internal  
4 Revenue Code of 1986 is amended by adding “or” at the  
5 end of subparagraph (B), by striking “, or” at the end  
6 of subparagraph (C)(iv) and inserting a period, and by  
7 striking subparagraph (D).

8 (b) **EFFECTIVE DATE.**—The amendments made by  
9 this section shall apply to amounts paid or incurred after  
10 the date of the enactment of this Act.

11 **SEC. 3. APPROPRIATION.**

12 The following additional amount is hereby appro-  
13 priated, out of any money in the Treasury not otherwise  
14 appropriated, for the fiscal year ending September 30,  
15 2021, \$5,031,000,000 for making payments under the  
16 Child Care and Development Block Grant Act of 1990,  
17 including for Federal administrative expenses, to remain  
18 available until expended.

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