

103<sup>D</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 1230

To amend the Internal Revenue Code of 1986 to disallow deductions for expenses for advertising tobacco products or alcoholic beverages on television or radio, in newspapers or magazines, or on billboards.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 4, 1993

Mr. MORAN introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to disallow deductions for expenses for advertising tobacco products or alcoholic beverages on television or radio, in newspapers or magazines, or on billboards.

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. DISALLOWANCE OF DEDUCTION FOR CERTAIN**  
4 **ADVERTISING EXPENSES FOR TOBACCO**  
5 **PRODUCTS OR ALCOHOLIC BEVERAGES.**

6 (a) DEDUCTION DISALLOWED.—Part IX of sub-  
7 chapter B of chapter 1 of the Internal Revenue Code of

1 1986 (relating to items not deductible) is amended by add-  
2 ing at the end thereof the following new section:

3 **“SEC. 280I. DISALLOWANCE OF DEDUCTION FOR CERTAIN**  
4 **ADVERTISING EXPENSES FOR TOBACCO**  
5 **PRODUCTS OR ALCOHOLIC BEVERAGES.**

6 “(a) IN GENERAL.—No deduction otherwise allow-  
7 able under this chapter shall be allowed for any amount  
8 paid or incurred to advertise any tobacco product or  
9 alcoholic beverage—

10 “(1) on television or radio,

11 “(2) in any newspaper or other periodical, or

12 “(3) on any billboard.

13 “(b) DEFINITIONS.—For purposes of this section—

14 “(1) TOBACCO PRODUCT.—The term ‘tobacco  
15 product’ means cigarettes, cigars, smokeless tobacco,  
16 pipe tobacco, or any similar tobacco product. For  
17 purposes of the preceding sentence, the terms ‘ciga-  
18 rette’, ‘cigar’, and ‘smokeless tobacco’ have the re-  
19 spective meanings given to such terms by section  
20 5702.

21 “(2) ALCOHOLIC BEVERAGE.—The term ‘alco-  
22 holic beverage’ means any beverage which is subject  
23 to tax under subpart A, C, or D of part I of  
24 subchapter A of chapter 51 (relating to taxes on  
25 distilled spirits, wines, and beer).”.

