

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

# H. R. 1973

To amend the Internal Revenue Code of 1986 to allow a deduction for fees for sewer and water services to the extent such fees exceed 1 percent of adjusted gross income.

---

## IN THE HOUSE OF REPRESENTATIVES

MAY 4, 1993

Mr. STUDDS (for himself, Mr. NEAL of Massachusetts, Mr. KENNEDY, Mr. MOAKLEY, Mr. MARKEY, Mr. FRANK of Massachusetts, Mr. OLVER, Mr. BLUTE, and Mr. MEEHAN) 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 a deduction for fees for sewer and water services to the extent such fees exceed 1 percent of adjusted gross income.

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 “Sewer and Water Fee  
5 Deductibility Act of 1993”.

1 **SEC. 2. DEDUCTION FOR LOCAL SEWER AND WATER FEES.**

2 (a) IN GENERAL.—Subsections (b) of section 164 of  
3 the Internal Revenue Code of 1986 is amended by redesignig-  
4 nating paragraphs (3) and (4) as paragraphs (4) and (5),  
5 respectively, and by inserting after paragraph (2) the fol-  
6 lowing new paragraph:

7 “(3) DEDUCTION ALLOWED FOR LOCAL SEWER  
8 AND WATER FEES.—

9 “(A) IN GENERAL.—To the extent that the  
10 amount of local sewer and water fees paid or  
11 accrued during any taxable year exceeds 1 per-  
12 cent of adjusted gross income, such fees shall  
13 be allowed as a deduction under subsection (a)  
14 in the same manner as local real property taxes.

15 “(B) DEFINITION.—The term ‘local sewer  
16 and water fees’ means any amount imposed by  
17 a local government, State government (or any  
18 agency or instrumentality thereof), or by the  
19 District of Columbia as a charge for sewer or  
20 water service. Such term shall not include any  
21 amount allowable as a deduction without regard  
22 to this paragraph.”.

23 (b) EFFECTIVE DATE.—The amendment made by  
24 subsection (a) shall apply to taxable years beginning after  
25 December 31, 1993.

○