

103^D CONGRESS
1ST SESSION

H. R. 2672

To amend the Internal Revenue Code of 1986 to retain 80-percent deductibility for meal expenses of drivers of motor vehicles who are subject to Federal restrictions on hours of duty.

IN THE HOUSE OF REPRESENTATIVES

JULY 20, 1993

Mr. DUNCAN 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 retain 80-percent deductibility for meal expenses of drivers of motor vehicles who are subject to Federal restrictions on hours of duty.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*
3 That (a) paragraph (1) of section 274(n) of the Internal
4 Revenue Code of 1986 is amended by adding at the end
5 thereof the following new sentence: “In the case of any
6 expense for food or beverages consumed by any driver of
7 a motor vehicle during any period of duty subject to the
8 hours of service limitations of the Department of Trans-

1 portation, the preceding sentence shall be applied without
2 regard to any amendment made thereto by the Revenue
3 Reconciliation Act of 1993; except this sentence shall not
4 apply to the extent that expenses for food or beverages
5 so consumed by any driver exceed \$50 per day.”

6 (b) The amendment made by subsection (a) shall
7 apply to taxable years beginning after December 31, 1993.

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