

103^D CONGRESS
1ST SESSION

H. R. 317

To amend the Internal Revenue Code of 1986 to allow handicapped individuals a deduction for certain transportation expenses.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 5, 1993

Mr. QUILLEN 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 handicapped individuals a deduction for certain transportation expenses.

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) part VII of subchapter B of chapter 1 of the
4 Internal Revenue Code of 1986 (relating to additional
5 itemized deductions for individuals) is amended by redес-
6 ignating section 220 as section 221 and by inserting after
7 section 219 the following new section:

1 **“SEC. 220. COMMUTING EXPENSES OF HANDICAPPED INDI-**
2 **VIDUALS.**

3 “(a) ALLOWANCE OF DEDUCTION.—In the case of a
4 handicapped individual, there shall be allowed as a deduc-
5 tion the amount of the commuting expenses paid or in-
6 curred by such individual during the taxable year.

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

8 “(1) HANDICAPPED INDIVIDUAL.—The term
9 ‘handicapped individual’ means an individual who,
10 by reason of any medically determinable physical or
11 mental impairment which has lasted or can be ex-
12 pected to last for a continuous period of not less
13 than 12 months, is not able to operate a vehicle (in-
14 cluding a vehicle with special equipment) on a high-
15 way. An individual shall not be considered to be
16 handicapped unless he submits proof of the existence
17 of such status in such form and manner, and at
18 such times, as the Secretary may require.

19 “(2) COMMUTING EXPENSES.—The term ‘com-
20 muting expenses’ means amounts paid or incurred
21 by a handicapped individual for transportation be-
22 tween his residence and his principal place of em-
23 ployment or self-employment, including any amounts
24 paid or incurred for personal assistance required for
25 such transportation. Such term does not include any

1 amount allowable as a deduction under any other
2 section of this chapter.

3 “(c) REGULATIONS.—The Secretary shall prescribe
4 such regulations as may be necessary to carry out the pur-
5 poses of this section with respect to the determination of
6 amounts allowable as a deduction under this section.”

7 (b) Section 62(a) of such Code (defining adjusted
8 gross income) is amended by inserting after paragraph
9 (14) the following new paragraph:

10 “(15) COMMUTING EXPENSES OF HANDICAPPED
11 INDIVIDUALS.—The deduction allowed by section
12 220.”

13 (c) The table of sections for part VII of subchapter
14 B of chapter 1 of such Code is amended by striking out
15 the last item and inserting in lieu thereof:

“Sec. 220. Commuting expenses of handicapped individuals.
“Sec. 221. Cross reference.”

16 SEC. 2. The amendments made by the first section
17 of this Act shall apply to amounts paid or incurred after
18 the date of the enactment of this Act in taxable years end-
19 ing after such date.

○