

103^D CONGRESS
2^D SESSION

H. R. 4986

To amend the Internal Revenue Code of 1986 to increase the deductibility of business meal expenses for individuals who are subject to Federal hours of limitation.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 18, 1994

Mr. JEFFERSON 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 increase the deductibility of business meal expenses for individuals who are subject to Federal hours of limitation.

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. INCREASED DEDUCTIBILITY OF BUSINESS**
4 **MEAL EXPENSES FOR INDIVIDUALS SUBJECT**
5 **TO FEDERAL HOURS OF SERVICE.**

6 (a) IN GENERAL.—Section 274(n) of the Internal
7 Revenue Code of 1986 (relating to only 50 percent of meal
8 and entertainment expenses allowed as deduction) is

1 amended by adding at the end the following new
2 paragraph:

3 “(3) SPECIAL RULE FOR INDIVIDUALS SUBJECT
4 TO FEDERAL HOURS OF SERVICE.—In the case of
5 any expenses for food or beverages consumed by an
6 individual during, or incident to, the period of duty
7 subject to the hours of service limitations of the
8 Department of Transportation, paragraph (1) shall
9 be applied by substituting ‘80 percent’ for ‘50
10 percent’.”

11 (b) EFFECTIVE DATE.—The amendment made by
12 subsection (a) shall apply to taxable years beginning after
13 December 31, 1994.

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