

104TH CONGRESS
1ST SESSION

H. R. 2118

To amend the Internal Revenue Code of 1986 to allow a deduction to individuals for amounts paid for public school bus service.

IN THE HOUSE OF REPRESENTATIVES

JULY 26, 1995

Ms. LOFGREN 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 to individuals for amounts paid for public school bus service.

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. DEDUCTION FOR AMOUNTS PAID FOR PUBLIC**
4 **SCHOOL BUS SERVICE.**

5 (a) IN GENERAL.—Part VII of subchapter B of chap-
6 ter 1 of the Internal Revenue Code of 1986 is amended
7 by redesignating section 220 as section 221 and by insert-
8 ing after section 219 the following new section:

1 **“SEC. 220. PUBLIC SCHOOL BUS SERVICE.**

2 “(a) IN GENERAL.—There shall be allowed as a de-
3 duction an amount equal to the expenses paid during the
4 taxable year for public school bus service for any depend-
5 ent (as defined in section 152), but only if—

6 “(1) such expenses are a separately stated
7 charge, and

8 “(2) such expenses are for service provided dur-
9 ing the service period.

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

11 “(1) PUBLIC SCHOOL BUS SERVICE.—The term
12 ‘public school bus service’ means transportation by
13 a school bus of students of a public school.

14 “(2) SCHOOL.—The term ‘school’ means an ele-
15 mentary or secondary educational organization de-
16 scribed in section 170(b)(1)(A)(ii).

17 “(3) SCHOOL BUS.—The term ‘school bus’ has
18 the meaning given such term by section
19 4221(d)(7)(C).

20 “(4) SERVICE PERIOD.—The term ‘service pe-
21 riod’ means the taxable year and the 6-month period
22 beginning at the close of the taxable year.”

23 (b) ALLOWANCE OF DEDUCTION WHETHER OR NOT
24 TAXPAYER ITEMIZES OTHER DEDUCTIONS.—Subsection
25 (a) of section 62 of such Code (relating to adjusted gross

1 income defined) is amended by inserting after paragraph
2 (15) the following new paragraph:

3 “(16) PUBLIC SCHOOL BUS SERVICE.—The de-
4 duction allowed by section 220.”

5 (c) CLERICAL AMENDMENT.—The table of sections
6 for part VII of subchapter B of chapter 1 of such Code
7 is amended by striking the item relating to section 220
8 and inserting the following new items:

 “Sec. 220. Public school bus service.

 “Sec. 221. Cross reference.”

9 (d) EFFECTIVE DATE.—The amendments made by
10 this section shall apply to amounts paid in taxable years
11 ending after the date of the enactment of this Act for serv-
12 ice provided after August 15, 1995.

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