

107TH CONGRESS
1ST SESSION

H. R. 1211

To amend the Internal Revenue Code of 1986 to restore a 100 percent deduction for business meals and entertainment and to restore the deduction for the travel expenses of a taxpayer's spouse who accompanies the taxpayer on business travel.

IN THE HOUSE OF REPRESENTATIVES

MARCH 27, 2001

Mr. ABERCROMBIE 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 restore a 100 percent deduction for business meals and entertainment and to restore the deduction for the travel expenses of a taxpayer's spouse who accompanies the taxpayer on business travel.

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 "Tourism Revitalization
5 Act of 2001".

1 **SEC. 2. RESTORATION OF DEDUCTION FOR BUSINESS**
2 **MEALS AND ENTERTAINMENT.**

3 (a) **IN GENERAL.**—Section 274 of the Internal Rev-
4 enue Code of 1986 is amended by striking subsection (n)
5 (relating to only 50 percent of meal and entertainment
6 expenses allowed as deduction) and by redesignating sub-
7 section (o) as subsection (n).

8 (b) **EFFECTIVE DATE.**—The amendment made by
9 this section shall apply to amounts paid or incurred after
10 the date of the enactment of this Act.

11 **SEC. 3. RESTORATION OF DEDUCTION FOR TRAVEL EX-**
12 **PENSES OF SPOUSE, ETC. ACCOMPANYING**
13 **TAXPAYER ON BUSINESS TRAVEL.**

14 (a) **IN GENERAL.**—Subsection (m) of section 274 of
15 the Internal Revenue Code of 1986 (relating to additional
16 limitations on travel expenses) is amended by striking
17 paragraph (3).

18 (b) **EFFECTIVE DATE.**—The amendment made by
19 this section shall apply to amounts paid or incurred after
20 the date of the enactment of this Act.

○