

107TH CONGRESS
1ST SESSION

H. R. 2067

To amend the Internal Revenue Code of 1986 to provide that certain deductions of school bus owner-operators shall be allowable in computing adjusted gross income.

IN THE HOUSE OF REPRESENTATIVES

JUNE 5, 2001

Mr. VITTER 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 provide that certain deductions of school bus owner-operators shall be allowable in computing adjusted gross income.

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 “School Bus Driver Tax
5 Fairness Act of 2001”.

1 **SEC. 2. DEDUCTIONS OF SCHOOL BUS OWNER-OPERATORS**
2 **ALLOWABLE IN COMPUTING ADJUSTED**
3 **GROSS INCOME.**

4 (a) **IN GENERAL.**—Paragraph (2) of section 62(a) of
5 the Internal Revenue Code of 1986 (relating to certain
6 trade and business deductions of employees) is amended
7 by adding at the end thereof the following new subpara-
8 graph:

9 “(D) **CERTAIN EXPENSES OF SCHOOL BUS**
10 **OWNER-OPERATORS.**—The deductions allowed
11 by part VI (section 161 and following) which
12 consist of expenses paid or incurred by the tax-
13 payer in connection with the performance by
14 the taxpayer of services as an employee while
15 driving a school bus (as defined in section
16 4221(d)(7)(C)) owned by the employee.”

17 (b) **EFFECTIVE DATE.**—The amendments made by
18 this section shall apply to taxable years beginning after
19 December 31, 2001.

○