

107TH CONGRESS
1ST SESSION

H. R. 3281

To amend the Internal Revenue Code of 1986 to allow individuals a temporary deduction for travel expenses for the costs of travel after September 11, 2001, and before September 12, 2002.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 13, 2001

Mrs. MINK of Hawaii 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 individuals a temporary deduction for travel expenses for the costs of travel after September 11, 2001, and before September 12, 2002.

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 “Travel Stimulus Act
5 of 2001”.

1 **SEC. 2. TEMPORARY DEDUCTION FOR PERSONAL TRAVEL**
2 **EXPENSES.**

3 (a) IN GENERAL.—Part VII of subchapter B of chap-
4 ter 1 of the Internal Revenue Code of 1986 is amended
5 by redesignating section 223 as section 224 and by insert-
6 ing after section 222 the following new section:

7 **“SEC. 223. TEMPORARY DEDUCTION FOR PERSONAL TRAV-**
8 **EL EXPENSES.**

9 “(a) IN GENERAL.—In the case of an individual,
10 there shall be allowed as a deduction the amount of the
11 personal travel expenses paid or incurred during the tax-
12 able year for the personal travel of the taxpayer, the tax-
13 payer’s spouse, or any dependent (as defined in section
14 152).

15 “(b) PERSONAL TRAVEL EXPENSES.—For purposes
16 of this section, the term ‘personal travel expenses’ means
17 expenses (not otherwise allowable as a deduction under
18 this chapter) for—

19 “(1) transportation within, or which originates
20 within, an area of the United States if such trans-
21 portation is by air, bus, rail, or vessel to a destina-
22 tion at least 500 miles away from the taxpayer’s res-
23 idence,

24 “(2) hotel, motel, or similar lodging while trav-
25 eling within such an area, and

26 “(3) meals and other miscellaneous travel costs.

1 “(c) APPLICATION OF SECTION.—This section shall
2 apply only to amounts paid after September 11, 2001, and
3 before September 12, 2002.”

4 (b) DEDUCTION ALLOWED WHETHER OR NOT TAX-
5 PAYER ITEMIZES OTHER DEDUCTIONS.—Section 62(a) of
6 such Code is amended by inserting after paragraph (18)
7 the following:

8 “(19) TEMPORARY DEDUCTION FOR COST OF
9 PERSONAL TRAVEL EXPENSES.—The deduction al-
10 lowed by section 223.”

11 (c) CLERICAL AMENDMENT.—The table of sections
12 for part VII of subchapter B of chapter 1 of such Code
13 is amended by striking the last item and inserting the fol-
14 lowing new items:

 “Sec. 223. Temporary deduction for personal travel expenses.

 “Sec. 224. Cross reference.”

15 (d) EFFECTIVE DATE.—The amendments made by
16 this section shall apply to taxable years ending after Sep-
17 tember 11, 2001.

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