

103D CONGRESS
1ST SESSION

S. 1026

To amend the Internal Revenue Code of 1986 to provide that certain deductions of members of the National Guard or reserve units of the Armed Forces will be allowable in computing adjusted gross income.

IN THE SENATE OF THE UNITED STATES

MAY 26 (legislative day, APRIL 19), 1993

Mr. LOTT (for himself, Mr. THURMOND, Mr. D'AMATO, Mr. COCHRAN, Mr. COATS, Mr. McCONNELL, Mr. INOUE, Mr. BURNS, Mr. KEMPTHORNE, Mr. SPECTER, and Mr. STEVENS) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to provide that certain deductions of members of the National Guard or reserve units of the Armed Forces will 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 That (a) paragraph (2) of section 62(a) of the Internal
4 Revenue Code of 1986 (relating to certain trade and busi-
5 ness deductions of employees) is amended by adding at
6 the end thereof the following new subparagraph:

1 “(C) CERTAIN EXPENSES OF RESERVISTS
2 AND NATIONAL GUARD MEMBERS.—The deduc-
3 tions allowed by part VI (section 161 and fol-
4 lowing) which consist of any of the following ex-
5 penses paid or incurred by the taxpayer in con-
6 nection with the performance by such taxpayer
7 of service as a member of a reserve unit of the
8 Armed Forces of the United States or of a unit
9 of the National Guard:

10 “(i) Expenses of travel, meals, and
11 lodging while away from home.

12 “(ii) Expenses of transportation to
13 and from home.

14 “(iii) Expenses of uniforms.”

15 (b) The amendment made by subsection (a) shall
16 apply to taxable years beginning after December 31, 1992.

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