

103D CONGRESS  
1ST SESSION

**S. 1168**

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

IN THE SENATE OF THE UNITED STATES

JUNE 29 (legislative day, JUNE 22), 1993

Mr. JOHNSTON 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 school bus drivers 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. DEDUCTIONS OF SCHOOL BUS DRIVERS AL-  
4 LOWABLE IN COMPUTING ADJUSTED GROSS  
5 INCOME.

6 (a) IN GENERAL.—Paragraph (2) of section 62(a) of  
7 the Internal Revenue Code of 1986 (relating to certain  
8 trade and business deductions of employees) is amended

1 by adding at the end thereof the following new subparagraph-  
2 graph:

3                     “(C) CERTAIN EXPENSES OF SCHOOL BUS  
4                     DRIVERS.—The deductions allowed by part VI  
5                     (section 161 and following) which consist of ex-  
6                     penses paid or incurred by the taxpayer in con-  
7                     nection with the performance by the taxpayer of  
8                     services as an employee while driving a school  
9                     bus (as defined in section 4221(d)(7)(C)).”

10                 (b) EFFECTIVE DATE.—The amendments made by  
11                 this section shall apply to taxable years beginning after  
12                 December 31, 1992.

