

104TH CONGRESS
1ST SESSION

S. 463

To amend title 28, United States Code, with respect to the treatment of certain transportation and subsistence expenses of retired judges.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 22, 1995

Mr. BREAUX introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend title 28, United States Code, with respect to the treatment of certain transportation and subsistence expenses of retired judges.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*
3 That section 456(f) of title 28, United States Code, is
4 amended to read as follows:

5 “(f) The official duty station of a retired judge shall
6 be established in accordance with section 374 of this title.
7 The official duty station of a retired judge shall be consid-
8 ered as his or her home for purposes of section 162 of
9 the Internal Revenue Code of 1986 and regulations issued
10 thereunder. Reimbursed transportation and subsistence

1 expenses paid under this section to a retired judge recalled
2 or designated and assigned to perform judicial duties
3 shall, if such expenses are not allowable as a deduction
4 under such section 162 after the application of the preced-
5 ing sentence, be excludable from income under such Code,
6 whether or not the judge is required to remain away from
7 his or her official duty station overnight in performing
8 such duties, and regardless of the duration of such du-
9 ties.”.

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