

106TH CONGRESS  
2D SESSION

# S. 2608

To amend the Internal Revenue Code of 1986 to provide for the treatment of certain expenses of rural letter carriers.

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IN THE SENATE OF THE UNITED STATES

MAY 23, 2000

Mr. GRASSLEY (for himself and Mr. ROTH) introduced the following bill;  
which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to provide for the treatment of certain expenses of rural letter carriers.

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. CERTAIN EXPENSES OF RURAL LETTER CAR-**  
4       **RIERS.**

5       (a) IN GENERAL.—Section 162(o) of the Internal  
6       Revenue Code of 1986 (relating to treatment of certain  
7       reimbursed expenses of rural mail carriers) is amended by  
8       redesignating paragraph (2) as paragraph (3) and by in-  
9       serting after paragraph (1) the following:

1           “(2) SPECIAL RULE WHERE EXPENSES EXCEED  
2 REIMBURSEMENTS.—Notwithstanding paragraph  
3 (1)(A), if the expenses incurred by an employee for  
4 the use of a vehicle in performing services described  
5 in paragraph (1) exceed the qualified reimburse-  
6 ments for such expenses, such excess shall be taken  
7 into account in computing the miscellaneous  
8 itemized deductions of the employee under section  
9 67.”

10       (b) CONFORMING AMENDMENT.—The heading for  
11 section 162(o) is amended by striking “REIMBURSED”.

12       (c) EFFECTIVE DATE.—The amendments made by  
13 this section shall apply to taxable years beginning after  
14 December 31, 1999.

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