

111TH CONGRESS
2D SESSION

S. 3819

To amend the Internal Revenue Code of 1986 to reduce the mileage threshold for the deduction for National Guard and Reservists overnight travel expenses.

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 22, 2010

Mrs. LINCOLN (for herself and Mr. KERRY) 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 reduce the mileage threshold for the deduction for National Guard and Reservists overnight travel expenses.

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. REDUCTION IN MILEAGE THRESHOLD FOR NA-
4 TIONAL GUARD AND RESERVISTS OVER-
5 NIGHT TRAVEL EXPENSES DEDUCTION

6 (a) IN GENERAL.—Section 62(a)(2)(E) of the Inter-
7 nal Revenue Code of 1986 is amended by striking “100
8 miles” and inserting “50 miles”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to amounts paid or incurred in tax-
3 able years beginning after December 31, 2010.

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