

103<sup>D</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 2060

To amend the Internal Revenue Code of 1986 to allow the moving expense deduction for moving expenses associated with the sale of a residence eligible to receive benefits under an approved airport noise compatibility program.

---

## IN THE HOUSE OF REPRESENTATIVES

MAY 11, 1993

Mr. CLEMENT introduced the following bill; which was referred to the Committee on Ways and Means

---

## A BILL

To amend the Internal Revenue Code of 1986 to allow the moving expense deduction for moving expenses associated with the sale of a residence eligible to receive benefits under an approved airport noise compatibility program.

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. SHORT TITLE.**

4 This Act may be cited as the “Displaced-by-Airport  
5 Noise Homeowner Equity Act”.

1 **SEC. 2. MOVING EXPENSE DEDUCTION TO APPLY TO**  
2 **MOVES FROM RESIDENCES ELIGIBLE TO RE-**  
3 **CEIVE BENEFITS UNDER AN APPROVED AIR-**  
4 **PORT NOISE COMPATIBILITY PROGRAM.**

5 (a) IN GENERAL.—Section 217 of the Internal Reve-  
6 nue Code of 1986 (relating to moving expenses) is amend-  
7 ed by redesignating subsection (j) as subsection (k) and  
8 by inserting after subsection (i) the following new sub-  
9 section:

10 “(j) SPECIAL RULES FOR MOVES FROM RESIDENCES  
11 ELIGIBLE TO RECEIVE BENEFITS UNDER AN APPROVED  
12 AIRPORT NOISE COMPATIBILITY PROGRAM.—

13 “(1) IN GENERAL.—In the case of noise com-  
14 patibility program moving expenses—

15 “(A) this section shall be applied with re-  
16 spect to such expenses as if they were incurred  
17 in connection with the commencement of work  
18 by the taxpayer as an employee at a new prin-  
19 cipal place of work,

20 “(B) the limitations of subsection (c) shall  
21 not apply.

22 “(2) NOISE COMPATIBILITY PROGRAM MOVING  
23 EXPENSES.—For the purposes of this subsection, the  
24 term ‘noise compatibility program moving expenses’  
25 means any moving expenses incurred by an individ-

1 ual whose former residence was eligible for benefits  
2 under a noise compatibility program—

3 “(A) undertaken by an airport operator  
4 pursuant to title I of the Aviation Safety and  
5 Noise Abatement Act of 1979, and

6 “(B) approved by the Secretary of Trans-  
7 portation.”.

8 (b) EFFECTIVE DATE.—The amendment made by  
9 this section shall apply to taxable years beginning after  
10 December 31, 1991.

○