

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

# H. R. 2672

To amend the Internal Revenue Code of 1986 to retain 80-percent deductibility for meal expenses of drivers of motor vehicles who are subject to Federal restrictions on hours of duty.

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## IN THE HOUSE OF REPRESENTATIVES

JULY 20, 1993

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

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## A BILL

To amend the Internal Revenue Code of 1986 to retain 80-percent deductibility for meal expenses of drivers of motor vehicles who are subject to Federal restrictions on hours of duty.

1       *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*  
3 That (a) paragraph (1) of section 274(n) of the Internal  
4 Revenue Code of 1986 is amended by adding at the end  
5 thereof the following new sentence: "In the case of any  
6 expense for food or beverages consumed by any driver of  
7 a motor vehicle during any period of duty subject to the  
8 hours of service limitations of the Department of Trans-

1 portation, the preceding sentence shall be applied without  
2 regard to any amendment made thereto by the Revenue  
3 Reconciliation Act of 1993; except this sentence shall not  
4 apply to the extent that expenses for food or beverages  
5 so consumed by any driver exceed \$50 per day.”

6 (b) The amendment made by subsection (a) shall  
7 apply to taxable years beginning after December 31, 1993.

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