

103^D CONGRESS
1ST SESSION

H. R. 3549

To amend the Internal Revenue Code of 1986 to provide that certain transportation expenses of employers incurred for the participation in the former Soviet Union of their employees in professional or technical programs are allowable as a business deduction.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 19, 1993

Mr. COLLINS of Georgia 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 provide that certain transportation expenses of employers incurred for the participation in the former Soviet Union of their employees in professional or technical programs are allowable as a business deduction.

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. TREATMENT OF CERTAIN TRANSPORTATION**
4 **EXPENSES.**

5 (a) GENERAL RULE.—Section 162 of the Internal
6 Revenue Code of 1986 (relating to trade or business ex-
7 penses) is amended by redesignating subsection (m) as

1 subsection (n) and by inserting after subsection (l) the fol-
2 lowing new subsection:

3 “(m) TRANSPORTATION EXPENSES INCURRED IN
4 CONNECTION WITH INTERNATIONAL EXCHANGE PRO-
5 GRAMS.—

6 “(1) IN GENERAL.—The deduction allowed
7 under subsection (a) shall include any amount paid
8 or incurred by the taxpayer for the transportation of
9 a qualified employee of the taxpayer if—

10 “(A) such transportation is from the em-
11 ployee’s residence in the United States to a lo-
12 cation in an independent state of the former
13 Soviet Union (or is incident to such employee’s
14 return to his residence in the United States
15 from such location), and

16 “(B) such transportation is in connection
17 with such employee’s participation in a profes-
18 sional or technical program in such independent
19 state.

20 Unless the Secretary otherwise permits, not more
21 than 1 employee of the taxpayer may be taken into
22 account under this paragraph for the taxable year.

23 “(2) QUALIFIED EMPLOYEE.—For purposes of
24 paragraph (1), the term ‘qualified employee’ means
25 any employee of the taxpayer if—

1 “(A) substantially all of the services per-
2 formed by such employee for the taxpayer are
3 in a trade or business of the taxpayer, and

4 “(B) the principal place of employment of
5 such employee by the taxpayer is in the United
6 States.”

7 (b) EFFECTIVE DATE.—The amendment made by
8 subsection (a) shall apply to amounts paid or incurred
9 after the date of the enactment of this Act.

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