

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

# S. 1495

To repeal the reduction in the deductible portion of expenses for business meals and entertainment.

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## IN THE SENATE OF THE UNITED STATES

SEPTEMBER 28 (legislative day, SEPTEMBER 27), 1993

Mr. INOUE (for himself, Mr. BRYAN, Mr. REID, Mr. HATCH, Mr. COATS, Mr. D'AMATO, Mr. DURENBERGER, Mr. FAIRCLOTH, Mr. HOLLINGS, Mr. JOHNSTON, Mr. WALLOP, and Mr. DOLE) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To repeal the reduction in the deductible portion of expenses for business meals and entertainment.

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. REPEAL OF REDUCTION IN BUSINESS MEALS**  
4 **AND ENTERTAINMENT TAX DEDUCTION.**

5 (a) IN GENERAL.—Section 13209 of the Revenue  
6 Reconciliation Act of 1993 is hereby repealed, and the In-  
7 ternal Revenue Code of 1986 shall be applied and adminis-  
8 tered as if such section had not been enacted.

1       (b) EFFECTIVE DATE.—This section shall apply to  
2 taxable years beginning after December 31, 1993.

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