

104TH CONGRESS
1ST SESSION

H. R. 2451

To amend the Internal Revenue Code of 1986 to provide that meals provided at remote fish processing facilities shall be exempt from the limitation on the deduction for meals.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 29, 1995

Mr. YOUNG of Alaska (for himself and Ms. DUNN of Washington) 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 meals provided at remote fish processing facilities shall be exempt from the limitation on the deduction for meals.

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. MEALS PROVIDED AT REMOTE FISH PROCESS-**
4 **ING FACILITIES EXEMPT FROM LIMITATION**
5 **ON DEDUCTION FOR MEALS.**

6 (a) IN GENERAL.—Subparagraph (E) of section
7 274(n)(2) of the Internal Revenue Code of 1986 (relating
8 to exceptions) is amended by striking “or” at the end of

1 clause (iii), by striking the period at the end of clause (iv)
2 and inserting “, or”, and by inserting after clause (iv) the
3 following new clause:

4 “(v) provided at a fish processing fa-
5 cility located in Alaska north of 53 degrees
6 north latitude.”

7 (b) EFFECTIVE DATE.—The amendment made by
8 subsection (a) shall apply to taxable years beginning after
9 December 31, 1994.

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