

104<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# S. 463

To amend title 28, United States Code, with respect to the treatment of certain transportation and subsistence expenses of retired judges.

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IN THE SENATE OF THE UNITED STATES

FEBRUARY 22, 1995

Mr. BREAUX introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend title 28, United States Code, with respect to the treatment of certain transportation and subsistence expenses of retired judges.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       That section 456(f) of title 28, United States Code, is  
4       amended to read as follows:

5       “(f) The official duty station of a retired judge shall  
6       be established in accordance with section 374 of this title.

7       The official duty station of a retired judge shall be consid-  
8       ered as his or her home for purposes of section 162 of  
9       the Internal Revenue Code of 1986 and regulations issued  
10       thereunder. Reimbursed transportation and subsistence

1 expenses paid under this section to a retired judge recalled  
2 or designated and assigned to perform judicial duties  
3 shall, if such expenses are not allowable as a deduction  
4 under such section 162 after the application of the preced-  
5 ing sentence, be excludable from income under such Code,  
6 whether or not the judge is required to remain away from  
7 his or her official duty station overnight in performing  
8 such duties, and regardless of the duration of such du-  
9 ties.”.

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