

105TH CONGRESS
2D SESSION

H. R. 3834

To amend the Internal Revenue Code of 1986 to provide that meals furnished to all employees at a place of business shall be excludable from gross income if most employees at such place of business are furnished meals for the convenience of the employer.

IN THE HOUSE OF REPRESENTATIVES

MAY 12, 1998

Mr. ENSIGN (for himself, Mr. GIBBONS, Mr. GINGRICH, and Mr. LOBIONDO) 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 furnished to all employees at a place of business shall be excludable from gross income if most employees at such place of business are furnished meals for the convenience of the employer.

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. SHORT TITLE.**

4 This Act may be cited as the “Worker Meal Fairness
5 Act of 1998”.

1 **SEC. 2. CLARIFICATION OF EXCLUSION OF MEALS FOR**
2 **CERTAIN EMPLOYEES.**

3 (a) **IN GENERAL.**—Subsection (b) of section 119 of
4 the Internal Revenue Code of 1986 (relating to meals or
5 lodging furnished for the convenience of the employer) is
6 amended by adding at the end the following new para-
7 graph:

8 “(4) **MEALS FURNISHED TO EMPLOYEES ON**
9 **BUSINESS PREMISES WHERE MEALS OF MOST EM-**
10 **PLOYEES ARE OTHERWISE EXCLUDABLE.**—All meals
11 furnished on the business premises of an employer
12 to such employer’s employees shall be treated as fur-
13 nished for the convenience of the employer if, with-
14 out regard to this paragraph, more than half of the
15 employees to whom such meals are furnished on
16 such premises are furnished such meals for the con-
17 venience of the employer.”

18 (b) **EFFECTIVE DATE.**—The amendment made by
19 subsection (a) shall apply to taxable years beginning be-
20 fore, on, or after the date of the enactment of this Act.

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