

105TH CONGRESS  
1ST SESSION

# S. 832

To amend the Internal Revenue Code of 1986 to increase the deductibility of business meal expenses for individuals who are subject to Federal limitations on hours of service.

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## IN THE SENATE OF THE UNITED STATES

JUNE 5, 1997

Mr. KOHL (for himself, Mr. KERREY, Mr. HARKIN, Mr. HATCH, Mr. HAGEL, and Mr. GRASSLEY) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to increase the deductibility of business meal expenses for individuals who are subject to Federal limitations on hours of service.

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. INCREASED DEDUCTIBILITY OF BUSINESS**  
4 **MEAL EXPENSES FOR INDIVIDUALS SUBJECT**  
5 **TO FEDERAL LIMITATIONS ON HOURS OF**  
6 **SERVICE.**

7 (a) IN GENERAL.—Section 274(n) of the Internal  
8 Revenue Code of 1986 (relating to only 50 percent of meal

1 and entertainment expenses allowed as deduction) is  
2 amended by adding at the end the following new para-  
3 graph:

4           “(3) SPECIAL RULE FOR INDIVIDUALS SUBJECT  
5           TO FEDERAL LIMITATIONS ON HOURS OF SERV-  
6           ICE.—In the case of any expenses for food or bev-  
7           erages consumed by an individual during, or incident  
8           to, any period of duty which is subject to the hours  
9           of service limitations of the Department of Trans-  
10          portation, paragraph (1) shall be applied by sub-  
11          stituting ‘80 percent’ for ‘50 percent’.”

12          (b) EFFECTIVE DATE.—The amendment made by  
13          subsection (a) shall apply to taxable years beginning after  
14          December 31, 1997.

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