

107TH CONGRESS
1ST SESSION

H. R. 3550

To amend the Internal Revenue Code of 1986 to provide tax incentives for maintaining a strong travel and tourism industry, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 19, 2001

Mr. TIAHRT (for himself and Mr. WELDON of Florida) 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 tax incentives for maintaining a strong travel and tourism industry, and for other purposes.

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 “American Traveler’s
5 Assistance Act”.

6 **SEC. 2. PERSONAL TRAVEL CREDIT.**

7 (a) IN GENERAL.—Subpart A of part IV of sub-
8 chapter A of chapter 1 of the Internal Revenue Code of
9 1986 (relating to nonrefundable personal credits) is

1 amended by inserting after section 25B the following new
2 section:

3 **“SEC. 25C. PERSONAL TRAVEL CREDIT.**

4 “(a) ALLOWANCE OF CREDIT.—In the case of an in-
5 dividual, there shall be allowed as a credit against the tax
6 imposed by this chapter for the taxable year an amount
7 equal to the qualified personal travel expenses which are
8 paid or incurred by the taxpayer on or after the date of
9 the enactment of this section and before September 1,
10 2002.

11 “(b) MAXIMUM CREDIT.—The credit allowed to a
12 taxpayer under subsection (a) for any taxable year shall
13 not exceed \$1,000 (\$2,000, in the case of a joint return).

14 “(c) QUALIFIED PERSONAL TRAVEL EXPENSES.—
15 For purposes of this section—

16 “(1) IN GENERAL.—The term ‘qualified per-
17 sonal travel expenses’ means reasonable expenses in
18 connection with a qualifying personal trip for—

19 “(A) travel by aircraft, rail, watercraft, or
20 motor vehicle, and

21 “(B) lodging while away from home at any
22 commercial lodging facility.

23 Such term does not include expenses for meals, en-
24 tertainment, amusement, or recreation.

25 “(2) QUALIFYING PERSONAL TRIP.—

1 “(A) IN GENERAL.—The term ‘qualifying
2 personal trip’ means travel within the United
3 States—

4 “(i) the farthest destination of which
5 is at least 250 miles from the taxpayer’s
6 primary residence (within the meaning of
7 section 121),

8 “(ii) involves an overnight stay at a
9 commercial lodging facility, and

10 “(iii) which is taken on or after the
11 date of the enactment of this section.

12 “(B) ONLY PERSONAL TRAVEL IN-
13 CLUDED.—Such term shall not include travel if,
14 without regard to this section, any expenses in
15 connection with such travel are deductible in
16 connection with a trade or business or activity
17 for the production of income.

18 “(3) COMMERCIAL LODGING FACILITY.—The
19 term ‘commercial lodging facility’ includes any hotel,
20 motel, resort, rooming house, or campground.

21 “(d) SPECIAL RULES.—

22 “(1) DENIAL OF CREDIT TO DEPENDENTS.—No
23 credit shall be allowed under this section to any indi-
24 vidual with respect to whom a deduction under sec-
25 tion 151 is allowable to another taxpayer for a tax-

1 able year beginning in the calendar year in which
2 such individual's taxable year begins.

3 “(2) EXPENSES MUST BE SUBSTANTIATED.—
4 No credit shall be allowed by subsection (a) unless
5 the taxpayer substantiates by adequate records or by
6 sufficient evidence corroborating the taxpayer's own
7 statement the amount of the expenses described in
8 subsection (c)(1).

9 “(e) DENIAL OF DOUBLE BENEFIT.—No deduction
10 shall be allowed under this chapter for any expense for
11 which credit is allowed under this section.”.

12 (b) CONFORMING AMENDMENT.—The table of sec-
13 tions for subpart A of part IV of subchapter A of chapter
14 1 of the Internal Revenue Code of 1986 is amended by
15 inserting before the item relating to section 26 the fol-
16 lowing new item:

 “Sec. 25C. Personal travel credit.”.

17 (c) EFFECTIVE DATE.—The amendments made by
18 this section shall apply to taxable years ending after the
19 date of the enactment of this Act.

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