

107TH CONGRESS
1ST SESSION

S. 1583

To amend the Internal Revenue Code of 1986 to provide a refundable tax credit for recreational travel costs, and for other purposes.

IN THE SENATE OF THE UNITED STATES

OCTOBER 25, 2001

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

A BILL

To amend the Internal Revenue Code of 1986 to provide a refundable tax credit for recreational travel costs, 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 “Travel and Tourism
5 Promotion Act of 2001”.

6 **TITLE I—TAX PROVISIONS**

7 **SEC. 2. CONSUMER TRAVEL TAX CREDIT.**

8 (a) IN GENERAL.—Subpart C of part IV of sub-
9 chapter A of chapter 1 of the Internal Revenue Code of
10 1986 (relating to refundable personal credits) is amended

1 by redesignating section 35 as section 36 and inserting
2 after section 34 the following:

3 **“SEC. 35. CONSUMER 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 subtitle for the taxable year an amount
7 equal to the qualified consumer travel expenses which are
8 paid or incurred by the taxpayer during the taxable year.

9 “(b) MAXIMUM CREDIT.—The credit allowed to a
10 taxpayer under subsection (a) for any taxable year shall
11 not exceed \$500 (\$1000, in the case of a joint return),
12 reduced by the amount of credit allowed under subsection
13 (a) for all preceding taxable years.

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

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

19 “(A) travel by aircraft, rail, watercraft, or
20 commercial 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 leisure travel within the
3 United States which is taken on or after Octo-
4 ber 1, 2001, and before January 1, 2003.

5 “(B) ONLY PERSONAL TRAVEL IN-
6 CLUDED.—Such term shall not include travel if,
7 without regard to this section, any expenses in
8 connection with such travel are deductible in
9 connection with a trade or business or activity
10 for the production of income.

11 “(C) UNITED STATES.—The term ‘United
12 States’ includes the Commonwealth of Puerto
13 Rico and a possession of the United States (as
14 defined in section 936).

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

18 “(d) SPECIAL RULES.—

19 “(1) DENIAL OF CREDIT TO DEPENDENTS.—No
20 credit shall be allowed under this section to any indi-
21 vidual with respect to whom a deduction under sec-
22 tion 151 is allowable to another taxpayer for a tax-
23 able year beginning in the calendar year in which
24 such individual’s taxable year begins.

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

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

10 (b) CONFORMING AMENDMENTS.—

11 (1) Paragraph (2) of section 1324(b) of title
12 31, United States Code, is amended by inserting be-
13 fore the period “, or from section 35 of such Code”.

14 (2) The table of sections for subpart C of part
15 IV of subchapter A of chapter 1 of the Internal Rev-
16 enue Code of 1986 is amended by striking the last
17 item and inserting the following new items:

 “Sec. 35. Consumer travel credit.

 “Sec. 36. Overpayments of tax.”.

18 (c) EFFECTIVE DATE.—The amendments made by
19 this section shall apply to amounts paid on or after the
20 date of enactment of this Act, and before January 1,
21 2003.

1 **TITLE II—TRAVEL AND TOURISM**
2 **PROMOTION BUREAU**

3 **SEC. 21. UNITED STATES TRAVEL AND TOURISM PRO-**
4 **MOTION BUREAU.**

5 (a) ESTABLISHMENT.—There is established in the
6 Department of Commerce a United States Travel and
7 Tourism Promotion Bureau (in this title referred to as
8 the “Bureau”).

9 (b) PURPOSE.—The Bureau shall—

10 (1) work to help restore consumer confidence in
11 travel in the two years following the September 11,
12 2001, terrorist attacks on the United States; and

13 (2) work in conjunction with private industry
14 and industry employee representatives to design and
15 implement public service announcements and adver-
16 tising to promote tourism, encouraging Americans
17 and foreign visitors to rediscover the nation’s treas-
18 ures.

19 (c) POWERS.—To carry out the purposes of this title,
20 the Bureau may—

21 (1) distribute funds to any travel and tourism
22 related organization or association;

23 (2) enter into contracts with private organiza-
24 tions or business;

1 (3) utilize up to three existing employees of the
2 Department of Commerce, as may be assigned by
3 the Secretary; and

4 (4) conduct any and all acts necessary and
5 proper to carry out the purposes of this title.

6 **SEC. 22. UNITED STATES TRAVEL AND TOURISM PRO-**
7 **MOTION BUREAU ADVISORY COMMITTEE.**

8 (a) ESTABLISHMENT.—There is established a United
9 States Travel and Tourism Promotion Bureau Advisory
10 Committee (in this title referred to as the “Advisory Com-
11 mittee”) for the purpose of recommending activities to the
12 Bureau.

13 (b) MEMBERS.—Not later than 30 days after the
14 date of enactment of this Act, the Secretary of Commerce
15 shall appoint the members of the Advisory Committee of
16 whom—

17 (1) 1 member shall be a representative of the
18 aviation industry;

19 (2) 1 member shall be a representative of air-
20 line workers;

21 (3) 1 member shall be a representative of the
22 hotel industry;

23 (4) 1 member shall be a representative of hotel
24 workers;

1 (5) 1 member shall be a representative of the
2 restaurant industry;

3 (6) 1 member shall be a representative of res-
4 taurant workers;

5 (7) 1 member shall be a representative of
6 amusement parks; and

7 (8) 1 member shall be a member of the Rural
8 Tourism Foundation.

9 (c) CHAIR.—The Advisory Committee shall elect a
10 Chair for an initial term of 6 months. After such initial
11 term, the Chair shall be elected for such term as the Com-
12 mittee may designate.

13 (d) VACANCIES.—If a vacancy occurs in the member-
14 ship of the Committee, the Secretary of Commerce shall
15 fill the vacancy, provided that the membership of the Com-
16 mittee remains consistent with subsection (b).

17 **SEC. 23. QUARTERLY REPORTING PROVISION.**

18 Not less than once every 90 days, the Bureau shall
19 report to the Committee on Commerce, Science, and
20 Transportation of the Senate and the Committee on En-
21 ergy and Commerce of the House of Representatives
22 regarding—

23 (1) the activities of the Bureau to promote trav-
24 el and tourism; and

25 (2) the state of the travel and tourism industry.

1 **SEC. 24. SUNSET.**

2 The provisions of this title shall terminate on the date
3 that is 2 years after the date of enactment of this Act.

4 **SEC. 25. APPROPRIATIONS.**

5 (a) **IN GENERAL.**—Notwithstanding the provisions of
6 the 2001 Emergency Supplemental Appropriations Act for
7 Recovery from and Response to Terrorist Attacks on the
8 United States, of the amounts made available under such
9 Act not less than \$60,000,000 shall be available solely for
10 the purpose of carrying out this title.

11 (b) **AVAILABILITY OF FUNDS.**—The funds made
12 available under subsection (a) shall remain available with-
13 out fiscal year limitation until expended, but not later than
14 September 31, 2003.

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