

103D CONGRESS
1ST SESSION

S. 1591

To amend the Internal Revenue Code of 1986 to repeal the limitation on the amount of business meal and entertainment expenses which are deductible.

IN THE SENATE OF THE UNITED STATES

OCTOBER 27 (legislative day, OCTOBER 13), 1993

Mr. DURENBERGER (for himself, Mr. INOUE and Mr. HATCH) 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 repeal the limitation on the amount of business meal and entertainment expenses which are deductible.

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. REPEAL OF LIMITATION ON DEDUCTION FOR**
4 **BUSINESS MEAL AND ENTERTAINMENT EX-**
5 **PENSES.**

6 (a) IN GENERAL.—Section 274 of the Internal Reve-
7 nue Code of 1986 is amended by striking subsection (n)
8 (relating to the limitation of the amount of meal and en-
9 tertainment expenses allowed as deductions) and by redес-
10 ignating subsection (o) as subsection (n).

1 (b) CONFORMING AMENDMENTS.—

2 (1) Each of the following provisions of the In-
3 ternal Revenue Code of 1986 are amended by strik-
4 ing “(determined without regard to section
5 274(n))”:

6 (A) Section 3121(a)(11).

7 (B) Section 3306(b)(9).

8 (C) Section 3401(a)(15).

9 (2) Section 209(k) of the Social Security Act is
10 amended by striking “(determined without regard to
11 section 274(n) of such Code)”.

12 (c) EFFECTIVE DATE.—The amendments made by
13 this section shall apply to expenses paid or incurred after
14 the date of the enactment of this Act in taxable years end-
15 ing after such date.

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