

103<sup>D</sup> CONGRESS  
2<sup>D</sup> SESSION

# S. 2098

To amend section 217 of the Internal Revenue Code of 1986 to provide that military moving expense reimbursements are excluded from income without regard to the deductibility of the expenses reimbursed.

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## IN THE SENATE OF THE UNITED STATES

MAY 10 (legislative day, MAY 2), 1994

Mr. GRAMM (for himself, Mr. McCAIN, Mr. LOTT, Mr. SHELBY, and Mrs. HUTCHISON) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend section 217 of the Internal Revenue Code of 1986 to provide that military moving expense reimbursements are excluded from income without regard to the deductibility of the expenses reimbursed.

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. EXCLUSION FROM INCOME OF MILITARY MOV-**  
4 **ING EXPENSE REIMBURSEMENTS.**

5 (a) IN GENERAL.—Section 217(b)(1) of the Internal  
6 Revenue Code of 1986 (relating to the definition of moving  
7 expenses) is amended by striking “For” and inserting  
8 “Except as provided in subsection (g)(2), for”.

1 (b) EXCLUSION.—Section 217(g)(2) of the Internal  
2 Revenue Code of 1986 (relating to rules for deducting  
3 moving expenses for members of the Armed Forces) is  
4 amended to read as follows:

5 “(2) any moving and storage expenses—  
6 “(A) which are furnished in kind, or  
7 “(B) for which reimbursement or an allow-  
8 ance is provided, but only to the extent of the  
9 expenses paid or incurred,  
10 to such member, the member’s spouse, or the mem-  
11 ber’s dependents, shall not be includible in gross in-  
12 come, without regard to whether the expenses reim-  
13 bursed would otherwise be deductible under this sec-  
14 tion, and”.

15 **SEC. 2. EFFECTIVE DATE.**

16 The amendments made by this Act shall apply to ex-  
17 penses incurred after December 31, 1993.

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