

104<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# S. 500

To amend the Internal Revenue Code of 1986 to provide that certain deductions of school bus drivers shall be allowable in computing adjusted gross income.

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IN THE SENATE OF THE UNITED STATES

MARCH 6, 1995

Mr. JOHNSTON 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 provide that certain deductions of school bus drivers shall be allowable in computing adjusted gross income.

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. DEDUCTIONS OF SCHOOL BUS DRIVERS AL-**  
4 **LOWABLE IN COMPUTING ADJUSTED GROSS**  
5 **INCOME.**

6 (a) IN GENERAL.—Paragraph (2) of section 62(a) of  
7 the Internal Revenue Code of 1986 (relating to certain  
8 trade and business deductions of employees) is amended  
9 by adding at the end the following new subparagraph:

1           “(C) CERTAIN EXPENSES OF SCHOOL BUS  
2           DRIVERS.—The deductions allowed by part VI  
3           (section 161 and following) which consist of ex-  
4           penses paid or incurred by the taxpayer in con-  
5           nection with the performance by the taxpayer of  
6           services as an employee while driving a school  
7           bus (as defined in section 4221(d)(7)(C)).”

8           (b) EFFECTIVE DATE.—The amendments made by  
9           this section shall apply to taxable years beginning after  
10          December 31, 1995.

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