

105TH CONGRESS
2D SESSION

H. R. 4473

To amend the Internal Revenue Code of 1986 to disallow deductions for expenses incurred for influencing Federal tobacco policy.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 6, 1998

Ms. KAPTUR 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 disallow deductions for expenses incurred for influencing Federal tobacco policy.

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 “Tobacco Political Infl-

5 ence Deduction Exclusion Act”.

6 **SEC. 2. DISALLOWANCE OF DEDUCTIONS FOR EXPENSES**

7 **FOR INFLUENCING FEDERAL TOBACCO POL-**
8 **ICY.**

9 (a) IN GENERAL.—Part IX of subchapter B of chap-
10 ter 1 of the Internal Revenue Code of 1986 (relating to

1 items not deductible) is amended by adding at the end
2 the following new section:

3 **“SEC. 280I. DISALLOWANCE OF DEDUCTIONS FOR EX-**
4 **PENSES FOR INFLUENCING FEDERAL TO-**
5 **BACCO POLICY.**

6 “(a) IN GENERAL.—No deduction shall be allowed
7 under this chapter for—

8 “(1) expenses for advertising cigars, cigarettes,
9 smokeless tobacco, pipe tobacco, or any similar to-
10 bacco product, or

11 “(2) expenses incurred in connection with—

12 “(A) influencing legislation with respect to
13 Federal tobacco policy,

14 “(B) influencing the general public, or seg-
15 ments thereof, with respect to elections, legisla-
16 tive matters, or referendums in regard to Fed-
17 eral tobacco policy, or

18 “(C) communicating with any Federal ex-
19 ecutive branch official in an attempt to influ-
20 ence the official actions or positions of such of-
21 ficial with respect to Federal tobacco policy.

22 “(b) DEFINITIONS.—For purposes of this section,
23 any term used in this section which is also used in section
24 5702 shall have the same meaning given such term by sec-
25 tion 5702.”.

1 (b) CONFORMING AMENDMENT.—The table of sec-
2 tions for such part IX is amended by adding after the
3 item relating to section 280H the following new item:

 “Sec. 280I. Disallowance of deductions for influ-
 encing federal tobacco policy.”.

4 (c) EFFECTIVE DATE.—The amendments made by
5 this section shall apply to amounts paid or incurred after
6 December 31, 1998.

○