

107TH CONGRESS  
1ST SESSION

# H. R. 2350

To amend the Internal Revenue Code of 1986 to provide for the treatment of certain expenses of rural letter carriers.

---

## IN THE HOUSE OF REPRESENTATIVES

JUNE 27, 2001

Mr. SHAW (for himself, Mr. TANNER, Mr. FOLEY, Mrs. JOHNSON of Connecticut, Mr. WATKINS of Oklahoma, Mr. LEWIS of Georgia, Mr. COYNE, Mr. MATSUI, Mrs. THURMAN, Mr. McNULTY, Mr. KLECZKA, Mr. CARDIN, Mr. POMEROY, Mr. McINNIS, Mr. McDERMOTT, Mr. COLLINS, Mr. BARCIA, Mr. JEFFERSON, Mr. LEWIS of Kentucky, Mr. HERGER, Mr. SESSIONS, Ms. DUNN of Washington, Mr. PAUL, Mr. BRADY of Texas, Mr. RAMSTAD, Mr. BECERRA, Mr. HAYWORTH, Mr. NEAL of Massachusetts, Mr. ENGLISH, Mr. STARK, Mr. NUSSLE, Mr. LEVIN, Mr. HULSHOF, and Mr. WELLER) 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 provide for the treatment of certain expenses of rural letter carriers.

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. CERTAIN EXPENSES OF RURAL LETTER CAR-**  
4 **RIERS.**

5 (a) IN GENERAL.—Section 162(o) of the Internal  
6 Revenue Code of 1986 (relating to treatment of certain

1 reimbursed expenses of rural mail carriers) is amended by  
2 redesignating paragraph (2) as paragraph (3) and by in-  
3 serting after paragraph (1) the following:

4           “(2) SPECIAL RULE WHERE EXPENSES EXCEED  
5 REIMBURSEMENTS.—Notwithstanding paragraph  
6 (1)(A), if the expenses incurred by an employee for  
7 the use of a vehicle in performing services described  
8 in paragraph (1) exceed the qualified reimburse-  
9 ments for such expenses, such excess shall be taken  
10 into account in computing the miscellaneous  
11 itemized deductions of the employee under section  
12 67.”

13       (b) CONFORMING AMENDMENT.—The heading for  
14 section 162(o) of such Code is amended by striking “RE-  
15 IMBURSED”.

16       (c) EFFECTIVE DATE.—The amendments made by  
17 this section shall apply to taxable years beginning after  
18 December 31, 2001.

○