

111TH CONGRESS  
2D SESSION

# S. 3819

To amend the Internal Revenue Code of 1986 to reduce the mileage threshold for the deduction for National Guard and Reservists overnight travel expenses.

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IN THE SENATE OF THE UNITED STATES

SEPTEMBER 22, 2010

Mrs. LINCOLN (for herself and Mr. KERRY) 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 reduce the mileage threshold for the deduction for National Guard and Reservists overnight travel expenses.

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. REDUCTION IN MILEAGE THRESHOLD FOR NA-**  
4 **TIONAL GUARD AND RESERVISTS OVER-**  
5 **NIGHT TRAVEL EXPENSES DEDUCTION.**

6 (a) IN GENERAL.—Section 62(a)(2)(E) of the Inter-  
7 nal Revenue Code of 1986 is amended by striking “100  
8 miles” and inserting “50 miles”.

1           (b) **EFFECTIVE DATE.**—The amendment made by  
2 this section shall apply to amounts paid or incurred in tax-  
3 able years beginning after December 31, 2010.

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