

116TH CONGRESS
2D SESSION

S. 4921

To amend the Internal Revenue Code of 1986 to allow a deduction for traveling expenses for Federal disaster relief workers away from home for more than 1 year.

IN THE SENATE OF THE UNITED STATES

NOVEMBER 18, 2020

Ms. HASSAN (for herself and Mr. HAWLEY) introduced the following bill;
which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to allow a deduction for traveling expenses for Federal disaster relief workers away from home for more than 1 year.

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. TO ALLOW A DEDUCTION FOR TRAVELING EX-**
4 **PENSES FOR FEDERAL DISASTER RELIEF**
5 **WORKERS AWAY FROM HOME FOR MORE**
6 **THAN 1 YEAR.**

7 (a) IN GENERAL.—Section 162(a) of the Internal
8 Revenue Code of 1986 is amended by inserting “or is cer-
9 tified by the Administrator of the Federal Emergency

1 Management Agency as traveling on behalf of the United
2 States in temporary duty status to respond to a federally
3 declared disaster (as defined in section 165(i)(5)(A))”
4 after “a Federal crime”.

5 (b) EFFECTIVE DATE.—The amendment made by
6 this section shall apply to taxable years beginning after
7 the date of the enactment of this Act.

○