

117TH CONGRESS
1ST SESSION

H. R. 749

To amend the Internal Revenue Code of 1986 to provide that the 50 percent limitation on the deduction for meal expenses does not apply to meals provided on certain fishing boats or at certain fish processing facilities.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 3, 2021

Ms. DELBENE (for herself and Mr. YOUNG) 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 that the 50 percent limitation on the deduction for meal expenses does not apply to meals provided on certain fishing boats or at certain fish processing facilities.

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 “Remote Seafood Em-
5 ployee Meals Tax Parity Act”.

1 **SEC. 2. MEALS PROVIDED ON CERTAIN FISHING BOATS**
2 **AND AT CERTAIN FISH PROCESSING FACILI-**
3 **TIES NOT SUBJECT TO 50 PERCENT LIMITA-**
4 **TION.**

5 (a) **IN GENERAL.**—Section 274(n)(2)(C) of the Inter-
6 nal Revenue Code of 1986 is amended by striking “or”
7 at the end of clause (iv) and by adding at the end the
8 following new clause:

9 “(v) provided—

10 “(I) on a fishing vessel, fish proc-
11 essing vessel, or fish tender vessel (as
12 such terms are defined in section
13 2101 of title 46, United States Code),
14 or

15 “(II) at a fish processing facility
16 which is located in the United States
17 north of 50 degrees north latitude and
18 which is not located in a metropolitan
19 statistical area (within the meaning of
20 section 143(k)(2)(B)), or”.

21 (b) **EFFECTIVE DATE.**—The amendments made by
22 this section shall apply to taxable years beginning after
23 December 31, 2017.

○