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118TH CONGRESS
2D SESSION

H. R. 9743

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 HOUSE OF REPRESENTATIVES

SEPTEMBER 20, 2024

Mr. THOMPSON of Mississippi (for himself and Ms. SEWELL) introduced the following bill; which was referred to the Committee on Ways and Means

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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.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Deployed Emergency Professionals Lasting Over a Year Tax Relief Act" or the "DEPLOY Tax Relief Act".

SEC. 2. DEDUCTION FOR TRAVELING EXPENSES FOR FEDERAL DISASTER RELIEF WORKERS AWAY FROM HOME FOR MORE THAN 1 YEAR.

(a) IN GENERAL.—Section 162(a) of the Internal Revenue Code of 1986 is amended by inserting ''or is certified by the Administrator of the Federal Emergency Management Agency as traveling on behalf of the United States in temporary duty status to respond to a federally declared disaster (as defined in section 165(i)(5)(A))'' after ''a Federal crime''.

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

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