

116TH CONGRESS 2D SESSION

S. 4319

To amend the Internal Revenue Code of 1986 to temporarily expand the deduction for business meals provided at a restaurant.

IN THE SENATE OF THE UNITED STATES

July 27, 2020

Mr. Scott of South Carolina 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 temporarily expand the deduction for business meals provided at a restaurant.

- 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 "Supporting America's
- 5 Restaurant Workers Act".
- 6 SEC. 2. TEMPORARY ALLOWANCE OF FULL DEDUCTION
- 7 FOR BUSINESS MEALS.
- 8 (a) IN GENERAL.—Section 274(n)(2) of the Internal
- 9 Revenue Code of 1986 is amended by striking "or" at the
- 10 end of subparagraph (B), by striking the period at the

1 end of subparagraph (C)(iv) and inserting ", or", and by inserting after subparagraph (C) the following new sub-3 paragraph: "(D) such expense is— 4 "(i) for food or beverages provided by 5 6 a restaurant, and "(ii) paid or incurred before January 7 1, 2021.". 8 (b) EFFECTIVE DATE.—The amendments made by 9 this section shall apply to amounts paid or incurred after 10

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the date of the enactment of this Act.