

116TH CONGRESS  
1ST SESSION

# H. R. 1545

To amend the Internal Revenue Code of 1986 to repeal the inclusion of certain fringe benefit expenses for which a deduction is disallowed in unrelated business taxable income.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 5, 2019

Mr. WALKER (for himself, Mr. DUNCAN, Mr. HICE of Georgia, Mr. GAETZ, Mr. LAMBORN, Mr. SUOZZI, and Mr. BUDD) 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 repeal the inclusion of certain fringe benefit expenses for which a deduction is disallowed in unrelated business taxable income.

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. REPEAL OF INCLUSION OF CERTAIN FRINGE**  
4                       **BENEFIT EXPENSES IN UNRELATED BUSI-**  
5                       **NESS TAXABLE INCOME.**

6       (a) IN GENERAL.—Section 512(a) of the Internal  
7       Revenue Code of 1986 is amended by striking paragraph  
8       (7).

1       (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall take effect as if included in the amend-  
3 ments made by section 13703 of Public Law 115–97.

