

## 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.

- Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,
  SECTION 1. TO ALLOW A DEDUCTION FOR TRAVELING EXPENSES FOR FEDERAL DISASTER RELIEF
  WORKERS AWAY FROM HOME FOR MORE
  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.

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