

116TH CONGRESS
1ST SESSION

S. 837

To amend the Internal Revenue Code of 1986 to decrease the distance away from home required for a member of a reserve component of the Armed Forces to be eligible for the above-the-line deduction for travel expenses.

IN THE SENATE OF THE UNITED STATES

MARCH 14, 2019

Ms. KLOBUCHAR (for herself and Mr. TILLIS) 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 decrease the distance away from home required for a member of a reserve component of the Armed Forces to be eligible for the above-the-line deduction for travel expenses.

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 “Savings for Service-
5 members Act”.

1 **SEC. 2. DECREASE IN REQUIRED DISTANCE AWAY FROM**
2 **HOME FOR ABOVE-THE-LINE DEDUCTION**
3 **FOR TRAVEL EXPENSES OF MEMBERS OF A**
4 **RESERVE COMPONENT OF THE ARMED**
5 **FORCES.**

6 (a) **IN GENERAL.**—Section 62(a)(2)(E) of the Inter-
7 nal Revenue Code of 1986 is amended by striking “100
8 miles” and inserting “50 miles”.

9 (b) **EFFECTIVE DATE.**—The amendment made by
10 this section shall apply to taxable years beginning after
11 December 31, 2018.

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