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.

Be it enacted by the Senate and House of Representa-

1 tives of the United States of America in Congress assembled,

2

3 SECTION 1. SHORT TITLE.

4 This Act may be cited as the “Savings for Service-

5 members Act”.

S. 837
SEC. 2. DECREASE IN REQUIRED DISTANCE AWAY FROM HOME FOR ABOVE-THE-LINE DEDUCTION FOR TRAVEL EXPENSES OF MEMBERS OF A RESERVE COMPONENT OF THE ARMED FORCES.

(a) IN GENERAL.—Section 62(a)(2)(E) of the Internal Revenue Code of 1986 is amended by striking “100 miles” and inserting “50 miles”.

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