AMENDMENT TO RULES COMMITTEE PRINT 117-13

OFFERED BY MR. TONY GONZALES OF TEXAS

At the end of title 60, add the following:

SEC. ___. TAX DEDUCTION FOR MOVING EXPENSES OF CERTAIN FEDERAL EMPLOYEES.

(a) In General.—Section 132(g)(2) of the Internal Revenue Code of 1986 is amended to read as follows:

“(2) Suspension for taxable years 2018 through 2025.—Except in the case of a taxpayer who is one of the following, subsection (a)(6) shall not apply to any taxable year beginning after December 31, 2017, and before January 1, 2026:

“(A) A member of the Armed Forces of the United States on active duty who moves pursuant to a military order and incident to a permanent change of station.

“(B) An employee or new appointee of the intelligence community (as defined in section 3 of the National Security Act of 1947), subject to rules similar to those described in section 217(c)(1).
“(C) An employee (as such term is defined in section 2105 of title 5, United States Code, subject to rules similar to those described in section 217(e)(1)).”.