AMENDMENT TO
RULES COMMITTEE PRINT 115-85
OFFERED BY MR. HECK OF WASHINGTON

Add at the end of Division A the following:

TITLE VI—TREATMENT OF MOVING EXPENSES

SEC. 601. TREATMENT OF MOVING EXPENSES FOR FEDERAL EMPLOYEES DURING SUSPENSION OF DEDUCTION.

(a) In General.—Section 217 of the Internal Revenue Code of 1986 is amended by redesignating subsections (j) and (k) as subsections (k) and (l), respectively, and by inserting after subsection (i) the following new subsection:

“(j) MOVING EXPENSES FOR FEDERAL EMPLOYEES.—In the case of moving expenses reimbursed or furnished in kind to an individual—

“(1) pursuant to chapter 41, or subchapter II of chapter 57, of title 5, United States Code, and

“(2) with respect to a move—

“(A) between a location inside the continental United States and a location outside the continental United States,
“(B) between Alaska and Hawaii, or
“(C) between Alaska or Hawaii and a location outside the continental United States (other than Alaska or Hawaii),
the limitations under subsection (c) shall not apply, subsection (l) shall not apply, and the individual shall be treated for purposes of this section as commencing work as an employee at a new principal place of work. For purposes of the preceding sentence, the term ‘continental United States’ means the several States and the District of Columbia, but does not include Alaska or Hawaii.”.

(b) QUALIFIED MOVING EXPENSE REIMBURSEMENT.—Section 132(g)(2) of such Code is amended by inserting “, or a payment or reimbursement described in section 217(j) (relating to moving expenses for Federal employees),” after “change of station,”.

(c) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2017.