AMENDMENT TO RULES COMMITTEE PRINT 116-19

OFFERED BY MRS. LURIA OF VIRGINIA

At the end of title XI, add the following (and amend the table of contents accordingly):

1 SEC. 1113. REIMBURSEMENT FOR FEDERAL, STATE, AND LOCAL INCOME TAXES INCURRED DURING TRAVEL, TRANSPORTATION, AND RELOCATION.

(a) IN GENERAL.—Section 5724b of title 5, United States Code, is amended—

(1) in the section heading, by striking “of employees transferred”;

(2) in subsection (a)—

(A) in the first sentence, by striking “employee, or by an employee and such employee’s spouse (if filing jointly), for any moving or storage” and inserting “individual, or by an individual and such individual’s spouse (if filing jointly), for any travel, transportation, or relocation”; and
(B) in the second sentence, by striking “employee” and inserting “individual, or the individual”; and

(3) by striking subsection (b) and inserting the following:

“(b) For purposes of this section, the term ‘travel, transportation, or relocation expenses’ means all travel, transportation, or relocation expenses reimbursed or furnished in kind pursuant to this subchapter.”.

(b) TECHNICAL AND CONFORMING AMENDMENT.—

The table of sections for chapter 57 of title 5, United States Code, is amended by striking the item relating to section 5724b and inserting the following:

“5724b. Taxes on reimbursements for travel, transportation, and relocation expenses”.

(c) EFFECTIVE DATE.—The amendments made by this section shall—

(1) take effect on the date of the enactment of this Act; and

(2) apply to travel, transportation, or relocation expenses incurred on or after that date.