

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**
2 **LOCAL INCOME TAXES INCURRED DURING**
3 **TRAVEL, TRANSPORTATION, AND RELOCA-**
4 **TION.**

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

7 (1) in the section heading, by striking “**of em-**
8 **ployees transferred**”;

9 (2) in subsection (a)—

10 (A) in the first sentence, by striking “em-
11 ployee, or by an employee and such employee’s
12 spouse (if filing jointly), for any moving or stor-
13 age” and inserting “individual, or by an indi-
14 vidual and such individual’s spouse (if filing
15 jointly), for any travel, transportation, or relo-
16 cation”; and

1 (B) in the second sentence, by striking
2 “employee” and inserting “individual, or the in-
3 dividual”; and

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

6 “(b) For purposes of this section, the term ‘travel,
7 transportation, or relocation expenses’ means all travel,
8 transportation, or relocation expenses reimbursed or fur-
9 nished in kind pursuant to this subchapter.”.

10 (b) TECHNICAL AND CONFORMING AMENDMENT.—
11 The table of sections for chapter 57 of title 5, United
12 States Code, is amended by striking the item relating to
13 section 5724b and inserting the following:

“5724b. Taxes on reimbursements for travel, transportation, and relocation ex-
penses”.

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

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

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

