

116TH CONGRESS
1ST SESSION

H. R. 4829

To amend the Internal Revenue Code of 1986 to provide that the 50 percent limitation on the deduction for meal expenses does not apply to meals provided on certain fishing boats or at certain fish processing facilities.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 23, 2019

Ms. DELBENE (for herself and Mr. YOUNG) introduced the following bill;
which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide that the 50 percent limitation on the deduction for meal expenses does not apply to meals provided on certain fishing boats or at certain fish processing facilities.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Remote Seafood Em-
5 ployee Meals Tax Parity Act”.

1 **SEC. 2. MEALS PROVIDED ON CERTAIN FISHING BOATS**
2 **AND AT CERTAIN FISH PROCESSING FACILI-**
3 **TIES NOT SUBJECT TO 50 PERCENT LIMITA-**
4 **TION.**

5 (a) **IN GENERAL.**—Section 274(n)(2)(C) of the Inter-
6 nal Revenue Code of 1986 is amended by striking “or”
7 at the end of clause (iii), by striking the period at the
8 end of clause (iv) and inserting “, or”, and by adding at
9 the end the following new clause:

10 “(v) provided—

11 “(I) on a fishing vessel, fish proc-
12 essing vessel, or fish tender vessel (as
13 such terms are defined in section
14 2101 of title 46, United States Code),
15 or

16 “(II) at a fish processing facility
17 which is located in the United States
18 north of 50 degrees north latitude and
19 which is not located in a metropolitan
20 statistical area (within the meaning of
21 section 143(k)(2)(B)).”.

22 (b) **EFFECTIVE DATE.**—The amendments made by
23 this section shall apply to taxable years beginning after
24 December 31, 2017.

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