

116TH CONGRESS
2D SESSION

H. R. 6041

To allow expenses in connection with the performance of services as a member of a reserve component or State defense forces to be taken into account as a miscellaneous itemized deduction.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 28, 2020

Mr. WRIGHT (for himself and Mr. VELA) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To allow expenses in connection with the performance of services as a member of a reserve component or State defense forces to be taken into account as a miscellaneous itemized deduction.

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 “State and National
5 Guard Fairness Act of 2020”.

1 **SEC. 2. UNREIMBURSED RESERVE COMPONENT AND STATE**
2 **DEFENSE FORCE EXPENSES TAKEN INTO AC-**
3 **COUNT AS MISCELLANEOUS ITEMIZED DE-**
4 **DUCTION.**

5 (a) IN GENERAL.—Section 67(g) of the Internal Rev-
6 enue Code of 1986 is amended by adding at the end the
7 following: “Notwithstanding the preceding sentence for
8 any such taxable year, an individual may take into account
9 under subsection (a) any miscellaneous itemized deduc-
10 tions for the taxable year which are unreimbursed ex-
11 penses (other than expenses described in section
12 62(a)(2)(E)) paid or incurred by the individual in connec-
13 tion with the performance of services as a member of a
14 reserve component (as defined in section 101 of title 37,
15 United States Code) or the defense forces of a State (with-
16 in the meaning of section 109 of title 32, United States
17 Code).”.

18 (b) EFFECTIVE DATE.—The amendment made by
19 this section shall apply to taxable years beginning after
20 December 31, 2019.

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