

116TH CONGRESS
1ST SESSION

H. R. 1545

To amend the Internal Revenue Code of 1986 to repeal the inclusion of certain fringe benefit expenses for which a deduction is disallowed in unrelated business taxable income.

IN THE HOUSE OF REPRESENTATIVES

MARCH 5, 2019

Mr. WALKER (for himself, Mr. DUNCAN, Mr. HICE of Georgia, Mr. GAETZ, Mr. LAMBORN, Mr. SUOZZI, and Mr. BUDD) 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 repeal the inclusion of certain fringe benefit expenses for which a deduction is disallowed in unrelated business taxable income.

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. REPEAL OF INCLUSION OF CERTAIN FRINGE**
4 **BENEFIT EXPENSES IN UNRELATED BUSI-**
5 **NESS TAXABLE INCOME.**

6 (a) IN GENERAL.—Section 512(a) of the Internal
7 Revenue Code of 1986 is amended by striking paragraph
8 (7).

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall take effect as if included in the amend-
3 ments made by section 13703 of Public Law 115–97.

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