

115TH CONGRESS  
2D SESSION

# H. R. 7254

To amend the Internal Revenue Code of 1986 to allow the deduction of moving expenses of Federal employees.

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IN THE HOUSE OF REPRESENTATIVES

DECEMBER 11, 2018

Mr. HECK introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow the deduction of moving expenses of Federal employees.

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 “Keeping the Promise  
5 to American Public Servants Act of 2018”.

6 **SEC. 2. TREATMENT OF MOVING EXPENSES FOR FEDERAL**  
7 **EMPLOYEES DURING SUSPENSION OF DE-**  
8 **DUCTION.**

9 (a) IN GENERAL.—Section 217 of the Internal Rev-  
10 enue Code of 1986 is amended by redesignating sub-

1 sections (j) and (k) as subsections (k) and (l), respectively,  
2 and by inserting after subsection (i) the following new sub-  
3 section:

4 “(j) MOVING EXPENSES FOR FEDERAL EMPLOY-  
5 EES.—In the case of moving expenses reimbursed or fur-  
6 nished in kind to an individual—

7 “(1) pursuant to chapter 41, or subchapter II  
8 of chapter 57, of title 5, United States Code, and

9 “(2) with respect to a move—

10 “(A) between a location inside the conti-  
11 nental United States and a location outside the  
12 continental United States,

13 “(B) between Alaska and Hawaii, or

14 “(C) between Alaska or Hawaii and a loca-  
15 tion outside the continental United States  
16 (other than Alaska or Hawaii),

17 the limitations under subsection (c) shall not apply, sub-  
18 section (l) shall not apply, and the individual shall be  
19 treated for purposes of this section as commencing work  
20 as an employee at a new principal place of work. For pur-  
21 poses of the preceding sentence, the term ‘continental  
22 United States’ means the several States and the District  
23 of Columbia, but does not include Alaska or Hawaii.”.

24 (b) QUALIFIED MOVING EXPENSE REIMBURSE-  
25 MENT.—Section 132(g)(2) of such Code is amended by in-

1 sserting “, or a payment or reimbursement described in  
2 section 217(j) (relating to moving expenses for Federal  
3 employees),” after “change of station,”.

4 (c) EFFECTIVE DATE.—The amendment made by  
5 this section shall apply to taxable years beginning after  
6 December 31, 2017.

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