

115TH CONGRESS
1ST SESSION

S. 2033

To amend the Internal Revenue Code of 1986 to eliminate the deduction for living expenses incurred by members of Congress.

IN THE SENATE OF THE UNITED STATES

OCTOBER 31, 2017

Mrs. ERNST introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to eliminate the deduction for living expenses incurred by members of Congress.

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 “Stop Questionable, Un-
5 necessary, and Excessive Allowances for Legislators Act”
6 or the “SQUEAL Act”.

1 **SEC. 2. ELIMINATION OF DEDUCTION FOR LIVING EX-**
2 **PENSES INCURRED BY MEMBERS OF CON-**
3 **GRESS.**

4 (a) **IN GENERAL.**—Subsection (a) of section 162 of
5 the Internal Revenue Code of 1986 is amended in the mat-
6 ter following paragraph (3) by striking “in excess of
7 \$3,000”.

8 (b) **EFFECTIVE DATE.**—The amendment made by
9 this section shall apply to taxable years beginning after
10 the date of the enactment of this Act.

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