

117TH CONGRESS
1ST SESSION

S. 2341

To amend the Internal Revenue Code of 1986 to expand the treatment of moving expenses to employees and new appointees in the intelligence community who move pursuant to a change in assignment that requires relocation.

IN THE SENATE OF THE UNITED STATES

JULY 14, 2021

Mr. RUBIO (for himself, Mr. WARNER, Mr. BURR, Mr. SASSE, Mrs. GILLIBRAND, Mr. HEINRICH, Mr. KING, Mrs. FEINSTEIN, Mr. BLUNT, Ms. COLLINS, Mr. WYDEN, Mr. BENNET, Mr. RISCH, Mr. CASEY, and Mr. COTTON) 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 expand the treatment of moving expenses to employees and new appointees in the intelligence community who move pursuant to a change in assignment that requires relocation.

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 “Intelligence Commu-
5 nity Workforce Agility Protection Act of 2021”.

1 **SEC. 2. EXPANSION OF TREATMENT OF MOVING EXPENSES.**

2 (a) PURPOSE.—The purpose of this section is to fa-
3 cilitate the movement of members of the intelligence com-
4 munity to meet mission critical needs and to reduce unin-
5 tended tax burdens imposed on public servants in relo-
6 cating duty stations.

7 (b) DEDUCTION.—Section 217(k) of the Internal
8 Revenue Code of 1986 is amended by inserting “or an em-
9 ployee or new appointee of the intelligence community (as
10 defined in section 3 of the National Security Act of 1947
11 (50 U.S.C. 3003)) (other than a member of the Armed
12 Forces of the United States) who moves pursuant to a
13 change in assignment that requires relocation” after “to
14 whom subsection (g) applies”.

15 (c) EXCLUSION FOR QUALIFIED MOVING EXPENSE
16 REIMBURSEMENTS.—Section 132(g)(2) of the Internal
17 Revenue Code of 1986 is amended by inserting “or an em-
18 ployee or new appointee of the intelligence community (as
19 defined in section 3 of the National Security Act of 1947
20 (50 U.S.C. 3003)) (other than a member of the Armed
21 Forces of the United States) who moves pursuant to a
22 change in assignment that requires relocation” after
23 “change of station”.

1 (d) **EFFECTIVE DATE.**—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2017.

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