

118TH CONGRESS
1ST SESSION

S. 2967

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, and for other purposes.

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 28 (legislative day, SEPTEMBER 22), 2023

Mr. RUBIO (for himself, Mr. WARNER, Mr. MORAN, Ms. COLLINS, Mrs. GILLIBRAND, Mr. ROUNDS, and Mr. BENNET) 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, and for other purposes.

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 2023”.

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
18 employee or new appointee of the intelligence community
19 (as defined in section 3 of the National Security Act of
20 1947 (50 U.S.C. 3003)) (other than a member of the
21 Armed Forces of the United States) who moves pursuant
22 to a change in assignment that requires relocation” after
23 “change of station”.

24 (d) **EFFECTIVE DATE.**—The amendments made by
25 this section shall apply to taxable years beginning after
26 December 31, 2019.

1 **SEC. 3. TRAVELING EXPENSES.**

2 (a) **IN GENERAL.**—The last sentence of subsection
3 (a) of section 162 of the Internal Revenue Code of 1986
4 is amended by inserting “, or is certified by the Director
5 of National Intelligence (or designee thereof) as traveling
6 on behalf of the United States in temporary duty status
7 in furtherance of an authorized intelligence activity” after
8 “a Federal crime”.

9 (b) **EFFECTIVE DATE.**—The amendment made by
10 this section shall apply to taxable years beginning after
11 December 31, 2019.

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