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(Original Signature of Member)

118TH CONGRESS
2D SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to allow a deduction for traveling expenses for Federal disaster relief workers away from home for more than 1 year.

IN THE HOUSE OF REPRESENTATIVES

Mr. THOMPSON of Mississippi introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to allow a deduction for traveling expenses for Federal disaster relief workers away from home for more than 1 year.

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 “Deployed Emergency
5 Professionals Lasting Over a Year Tax Relief Act” or the
6 “DEPLOY Tax Relief Act”.

1 **SEC. 2. DEDUCTION FOR TRAVELING EXPENSES FOR FED-**
2 **ERAL DISASTER RELIEF WORKERS AWAY**
3 **FROM HOME FOR MORE THAN 1 YEAR.**

4 (a) **IN GENERAL.**—Section 162(a) of the Internal
5 Revenue Code of 1986 is amended by inserting “or is cer-
6 tified by the Administrator of the Federal Emergency
7 Management Agency as traveling on behalf of the United
8 States in temporary duty status to respond to a federally
9 declared disaster (as defined in section 165(i)(5)(A))”
10 after “a Federal crime”.

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