

**701—40.31(422) Away-from-home expenses of state legislators.** For tax years beginning on or after January 1, 1981, but before January 1, 1987, state legislators may claim a deduction on the Iowa return of up to \$50 per “legislative day” for away-from-home expenses incurred in performing the trade or business of a state legislator. For purposes of this deduction, a “legislative day” is any day during a tax year in which the legislature was in session (includes any day in which the legislature was not in session for a period of four consecutive days) or any day in which the legislature was not in session, but the legislator’s physical presence was formally recorded at a committee meeting of the legislature. For federal income tax purposes, there is a requirement that in order for a state legislator to deduct away-from-home expenses, the state legislator’s personal residence in the legislative district must be more than 50 miles from the state capitol. However, legislators may claim the deduction for away-from-home expenses on their state returns even in instances when their personal residences are less than 50 miles from the state capitol. State legislators whose away-from-home expenses such as expenses for food and lodging exceed \$50 per legislative day may claim deductions for these expenses if they itemize these expenses when they file their state returns.

State legislators whose personal residences in their legislative districts are 50 miles or less from the state capitol may claim a deduction for meals and lodging of \$50 per “legislative day.” However, in lieu of either of the deduction methods previously described in this rule, any state legislator may elect to itemize adjustments to income for amounts incurred for meals and lodging for the “legislative days” of the state legislator.

This rule is intended to implement Iowa Code section 422.7.