

# Senate Study Bill 2354

## Bill Text

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1 1 Section 1. Section [422.7](#), subsection 10, Code Supplement  
1 2 1995, is amended to read as follows:  
1 3 10. Notwithstanding the method for computing the amount of  
1 4 travel expenses that may be deducted under section 162(h) of  
1 5 the Internal Revenue Code, for tax years beginning on or after  
1 6 January 1, 1987, a member of the general assembly whose place  
1 7 of residence within the legislative district is greater than  
1 8 fifty miles from the capitol building of the state may deduct  
1 9 the total amount per day determined under section 162(h)(1)(B)  
1 10 of the Internal Revenue Code and a member of the general  
1 11 assembly whose place of residence within the legislative  
1 12 district is fifty or fewer miles from the capitol building of  
1 13 the state may deduct

~~—fifty~~

- ~~sixty~~ dollars per day. This  
1 14 subsection does not apply to a member of the general assembly  
1 15 who elects to itemize for state tax purposes the member's  
1 16 travel expenses.  
1 17 Sec. 2. This Act applies to tax years beginning on or  
1 18 after January 1, 1997.

#### EXPLANATION

1 20 The bill increases the amount from \$50 to \$60 of the per  
1 21 diem that a legislator who resides 50 or fewer miles from the  
1 22 state capitol building may deduct for state individual income  
1 23 tax purposes.

1 24 The bill applies to tax years beginning on or after January  
1 25 1, 1997.

1 26 LSB 4313SC 76

1 27 mg/jw/5