

## S 831

A bill to amend the Internal Revenue Code of 1986 to provide for a 100 percent deduction for business meals.

**Congress:** 107 (2001–2003, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** May 3, 2001

**Current Status:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S4267)

**Latest Action:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S4267) (May 3, 2001)

**Official Text:** <https://www.congress.gov/bill/107th-congress/senate-bill/831>

### Sponsor

**Name:** Sen. Shelby, Richard C. [R-AL]

**Party:** Democratic • **State:** AL • **Chamber:** Senate

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	May 3, 2001

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of May 3, 2001)

Amends the Internal Revenue Code to provide for a 100 percent deduction for qualifying business meal expenses, including individuals subject to Federal hours of service percentages.

### Actions Timeline

- **May 3, 2001:** Introduced in Senate
- **May 3, 2001:** Sponsor introductory remarks on measure. (CR S4267)
- **May 3, 2001:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S4267)