Bill Fact Sheet – December 5, 2025 https://legilist.com/bill/108/s/1408

Bill page: https://legilist.com/bill/108/s/1408

S 1408

A bill to amend the Internal Revenue Code of 1986 to restore the deduction for the travel expenses of a taxpayer's spouse who accompanies the taxpayer on business travel.

Congress: 108 (2003–2005, Ended)

Chamber: Senate
Policy Area: Taxation
Introduced: Jul 15, 2003

Current Status: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S9421)

Latest Action: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S9421) (Jul 15,

2003)

Official Text: https://www.congress.gov/bill/108th-congress/senate-bill/1408

Sponsor

Name: Sen. Graham, Lindsey [R-SC]

Party: Republican • State: SC • Chamber: Senate

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Miller, Zell [D-GA]	D · GA		Jul 15, 2003
Sen. Reid, Harry [D-NV]	$D \cdot NV$		Jul 15, 2003
Sen. Ensign, John [R-NV]	$R \cdot NV$		Nov 16, 2004

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jul 15, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
108 S 2920	Identical bill	Oct 7, 2004: Read twice and referred to the Committee on Finance.
108 HR 1313	Identical bill	Mar 18, 2003: Referred to the House Committee on Ways and Means.

Summary (as of Jul 15, 2003)

Amends the Internal Revenue Code to repeal the restrictions on the tax deduction for the travel expenses of a taxpayer's spouse, dependent, or other individual accompanying the taxpayer on business travel.

Actions Timeline

- Jul 15, 2003: Introduced in Senate
- Jul 15, 2003: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S9421)