

S 697

Tax Relief for Guard and Reserve Training Act

Congress: 115 (2017–2019, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Mar 22, 2017

Current Status: Read twice and referred to the Committee on Finance. (Sponsor introductory remarks: CR S1933-1934; t

Latest Action: Read twice and referred to the Committee on Finance. (Sponsor introductory remarks: CR S1933-1934; text of measure as introduced: CR S1934) (Mar 22, 2017)

Official Text: <https://www.congress.gov/bill/115th-congress/senate-bill/697>

Sponsor

Name: Sen. Daines, Steve [R-MT]

Party: Republican • **State:** MT • **Chamber:** Senate

Cosponsors (6 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Udall, Tom [D-NM]	D · NM		Mar 23, 2017
Sen. Collins, Susan M. [R-ME]	R · ME		Apr 5, 2017
Sen. Tester, Jon [D-MT]	D · MT		Apr 6, 2017
Sen. Donnelly, Joe [D-IN]	D · IN		Jun 6, 2017
Sen. Baldwin, Tammy [D-WI]	D · WI		Jun 27, 2017
Sen. King, Angus S., Jr. [I-ME]	I · ME		Aug 1, 2017

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Mar 22, 2017

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
115 HR 1687	Identical bill	Mar 22, 2017: Referred to the House Committee on Ways and Means.

Tax Relief for Guard and Reserve Training Act

This bill amends the Internal Revenue Code, with respect to the tax deductions for expenses in connection with the performance of services as a member of a reserve component of the Armed Forces, to: (1) reduce from 100 miles to 50 miles (without regard to whether such period includes an overnight stay) the distance from home requirement for the above-the-line deduction; and (2) exempt from the 2% floor on miscellaneous itemized deductions the deductions allowed that consist of expenses paid or incurred in connection with the performance of such services for any period (without regard to whether such period includes an overnight stay) during which the individual is more than 50 miles away from home in connection with the services.

(Above-the-line deductions are subtracted from gross income to arrive at adjusted gross income. Under current law, miscellaneous itemized deductions are only allowed if the aggregate of the deductions exceeds 2% of the taxpayer's adjusted gross income.)

Actions Timeline

- **Mar 22, 2017:** Introduced in Senate
- **Mar 22, 2017:** Read twice and referred to the Committee on Finance. (Sponsor introductory remarks: CR S1933-1934; text of measure as introduced: CR S1934)