HR 5802

Employee Business Expense Deduction Reinstatement Act of 2023

Congress: 118 (2023–2025, Ended)
Chamber: House
Policy Area: Taxation
Introduced: Sep 28, 2023
Current Status: Referred to the House Committee on Ways and Means.
Latest Action: Referred to the House Committee on Ways and Means. (Sep 28, 2023)
Official Text: https://www.congress.gov/bill/118th-congress/house-bill/5802

Sponsor

Name: Rep. Grothman, Glenn [R-WI-6]
Party: Republican • **State:** WI • **Chamber:** House

Cosponsors (4 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Biggs, Andy [R-AZ-5]	R · AZ		Sep 28, 2023
Rep. Garcia, Mike [R-CA-27]	R · CA		Sep 28, 2023
Rep. Harris, Andy [R-MD-1]	R · MD		Sep 28, 2023
Rep. Santos, George [R-NY-3]	R · NY		Sep 28, 2023

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Sep 28, 2023

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Sep 28, 2023)

Employee Business Expense Deduction Reinstatement Act of 2023

This bill reinstates the tax deduction for the itemized miscellaneous expenses of employees performing services in a trade or busines (the deduction is currently suspended for the period beginning in 2018 through 2025). The amount the an employee may take into account in computing the deduction is 85% of unreimbursed food, lodging, travel, or transportation expenses.

The bill also lowers the threshold for the deduction to the extent its aggregate amount exceeds 1% (2% under current law).

Actions Timeline

- **Sep 28, 2023:** Introduced in House
- **Sep 28, 2023:** Referred to the House Committee on Ways and Means.

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