

118TH CONGRESS  
1ST SESSION

# H. R. 5880

To provide that reimbursement of Members of Congress by the House of Representatives for expenses incurred in connection with official duties are not subject to tax.

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## IN THE HOUSE OF REPRESENTATIVES

OCTOBER 3, 2023

Mr. ROGERS of Alabama introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To provide that reimbursement of Members of Congress by the House of Representatives for expenses incurred in connection with official duties are not subject to tax.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. REIMBURSEMENT OF MEMBERS OF CONGRESS**

4 **BY THE HOUSE OF REPRESENTATIVES FOR**

5 **EXPENSES INCURRED IN CONNECTION WITH**

6 **OFFICIAL DUTIES NOT SUBJECT TO TAX.**

7 For purposes of the Internal Revenue Code of 1986,  
8 gross income shall not include amounts received after De-  
9 cember 31, 2022, by a Member of Congress (including a

1 Delegate or Resident Commissioner) as a reimbursement  
2 for expenses of such Member which are incurred in con-  
3 nection with the official duties of such Member if such  
4 reimbursement is made from such Member's Representa-  
5 tional Allowance (MRA) consistent with the Members'  
6 Congressional Handbook as adopted by the Committee on  
7 House Administration of the House of Representatives.  
8 Any amount excluded from gross income under the pro-  
9 ceeding sentence shall not be taken into account in deter-  
10 mining any deduction or credit under such Code or as  
11 wages for purposes of determining any tax imposed under  
12 subtitle C of such Code.

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