

116TH CONGRESS
2D SESSION

S. _____

To amend the Internal Revenue Code of 1986 to temporarily expand the deduction for business meals provided at a restaurant.

IN THE SENATE OF THE UNITED STATES

Mr. SCOTT of South Carolina introduced the following bill; which was read twice and referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to temporarily expand the deduction for business meals provided at a restaurant.

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. SHORT TITLE.**

4 This Act may be cited as the “Supporting America’s
5 Restaurant Workers Act”.

6 **SEC. 2. TEMPORARY ALLOWANCE OF FULL DEDUCTION**
7 **FOR BUSINESS MEALS.**

8 (a) IN GENERAL.—Section 274(n)(2) of the Internal
9 Revenue Code of 1986 is amended by striking “or” at the
10 end of subparagraph (B), by striking the period at the

1 end of subparagraph (C)(iv) and inserting “, or”, and by
2 inserting after subparagraph (C) the following new sub-
3 paragraph:

4 “(D) such expense is—

5 “(i) for food or beverages provided by
6 a restaurant, and

7 “(ii) paid or incurred before January
8 1, 2021.”.

9 (b) EFFECTIVE DATE.—The amendments made by
10 this section shall apply to amounts paid or incurred after
11 the date of the enactment of this Act.