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.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

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

SEC. 2. TEMPORARY ALLOWANCE OF FULL DEDUCTION FOR BUSINESS MEALS.

(a) In General.—Section 274(n)(2) of the Internal Revenue Code of 1986 is amended by striking “or” at the end of subparagraph (B), by striking the period at the
end of subparagraph (C)(iv) and inserting “, or”, and by inserting after subparagraph (C) the following new sub-
paragraph:

“(D) such expense is—

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

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

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