

115TH CONGRESS
1ST SESSION

S. _____

To amend the Internal Revenue Code of 1986 to repeal the deduction for local lobbying expenses.

IN THE SENATE OF THE UNITED STATES

Ms. CORTEZ MASTO 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 repeal the deduction for local lobbying expenses.

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. REPEAL OF DEDUCTION FOR LOCAL LOBBYING**

4 **EXPENSES.**

5 (a) IN GENERAL.—Section 162(e) of the Internal
6 Revenue Code of 1986 is amended by striking paragraphs
7 (2) and (7) and by redesignating paragraphs (3), (4), (5),
8 (6), and (8) as paragraphs (2), (3), (4), (5), and (6), re-
9 spectively.

1 (b) CONFORMING AMENDMENT.—Section
2 6033(e)(1)(B)(ii) of the Internal Revenue Code of 1986
3 is amended by striking “section 162(e)(5)(B)(ii)” and in-
4 serting “section 162(e)(4)(B)(ii)”.

5 (c) EFFECTIVE DATE.—The amendments made by
6 this section shall apply to amounts paid or incurred after
7 December 31, 2017.