II

118TH CONGRESS
2D SESSION

S. 3795

To amend the Internal Revenue Code of 1986 to provide that the 50 percent limitation on the deduction for meal expenses does not apply to meals provided on certain fishing boats or at certain fish processing facilities.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 9, 2024

Ms. MURKOWSKI (for herself and Mr. SULLIVAN) introduced the following bill; which was read twice and referred to the Committee on Finance

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A BILL

To amend the Internal Revenue Code of 1986 to provide that the 50 percent limitation on the deduction for meal expenses does not apply to meals provided on certain fishing boats or at certain fish processing facilities.

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 ''Remote Seafood Employee Meals Tax Parity Act''.

SEC. 2. MEALS PROVIDED ON CERTAIN FISHING BOATS AND AT CERTAIN FISH PROCESSING FACILITIES NOT SUBJECT TO 50 PERCENT LIMITATION.

(a) IN GENERAL.—Section 274(n)(2)(C) of the Internal Revenue Code of 1986 is amended by striking ''or'' at the end of clause (iii) and by adding at the end the following new clause:

''(v) provided—

''(I) on a fishing vessel, fish processing vessel, or fish tender vessel (as such terms are defined in section 2101 of title 46, United States Code), or

''(II) at a facility for the processing of fish for commercial use or consumption which—

''(aa) is located in the United States north of 50 degrees north latitude, and

''(bb) is not located in a metropolitan statistical area (within the meaning of section 143(k)(2)(B)), or''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2019.

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