

107TH CONGRESS  
1ST SESSION

# H. R. 564

To amend the Internal Revenue Code of 1986 to increase the amount of the deduction allowed for meal and entertainment expenses associated with the performing arts.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 13, 2001

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

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## A BILL

To amend the Internal Revenue Code of 1986 to increase the amount of the deduction allowed for meal and entertainment expenses associated with the performing arts.

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. INCREASE IN DEDUCTION FOR MEAL AND EN-**  
4 **TERTAINMENT EXPENSES ASSOCIATED WITH**  
5 **THE PERFORMING ARTS.**

6 (a) IN GENERAL.—Subsection (n) of section 274 of  
7 the Internal Revenue Code of 1986 (relating to only 50  
8 percent of meal and entertainment expenses allowed as de-

1 duction) is amended by adding at the end the following  
2 new paragraph:

3 “(4) SPECIAL RULE FOR PERFORMING ARTS.—

4 “(A) IN GENERAL.—In the case of any  
5 amount paid or incurred for a ticket to a legiti-  
6 mate attraction of the performing arts, para-  
7 graph (1) shall be applied by substituting ‘80  
8 percent of the first \$60 of the face amount of  
9 the ticket and 50 percent of the remaining  
10 amount’ for ‘50 percent of the amount’.

11 “(B) LEGITIMATE ATTRACTION.—For pur-  
12 poses of subparagraph (A), the term ‘legitimate  
13 attraction’ means any stage attraction per-  
14 formed in person by professional actors, danc-  
15 ers, or musicians, including plays, musicals,  
16 symphony concerts, stock company perform-  
17 ances, and instrumental performances (includ-  
18 ing jazz, ballet, and operettas). Such term shall  
19 not include radio or television performances,  
20 vaudeville, burlesque, or any band perform-  
21 ance.”.

22 (b) EFFECTIVE DATE.—The amendment made by  
23 subsection (a) shall apply to taxable years beginning after  
24 the date of the enactment of this Act.

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