

115TH CONGRESS  
1ST SESSION

**S.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to eliminate the deduction for living expenses incurred by members of Congress.

---

IN THE SENATE OF THE UNITED STATES

---

Mrs. ERNST 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 eliminate the deduction for living expenses incurred by members of Congress.

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 “Stop Questionable, Un-  
5 necessary, and Excessive Allowances for Legislators Act”  
6 or the “SQUEAL Act”.

1 **SEC. 2. ELIMINATION OF DEDUCTION FOR LIVING EX-**  
2 **PENSES INCURRED BY MEMBERS OF CON-**  
3 **GRESS.**

4 (a) **IN GENERAL.**—Subsection (a) of section 162 of  
5 the Internal Revenue Code of 1986 is amended in the mat-  
6 ter following paragraph (3) by striking “in excess of  
7 \$3,000”.

8 (b) **EFFECTIVE DATE.**—The amendment made by  
9 this section shall apply to taxable years beginning after  
10 the date of the enactment of this Act.