

Amendment to the Amendment in the Nature of a Substitute to H.Con.Res.14
Offered by Rep. Horsford

Credit for Domestic Travel

This amendment would provide that the provisions of this Act are not effective unless a new \$4,000 tax credit for domestic travel is established that would incentivize travel within the U.S. and ensure America maintains its tourism dominance.

AMENDMENT**OFFERED BY M**____.

At the appropriate place, insert the following new section:

1 **SEC. ____.** **TEMPORARY NONREFUNDABLE PERSONAL CRED-**
2 **IT FOR TRAVEL, HOSPITALITY, AND ENTER-**
3 **TAINMENT EXPENSES.**

4 (a) IN GENERAL.—Subpart A of part IV of sub-
5 chapter A of chapter 1 is amended by inserting after sec-
6 tion 25E the following new section:

7 **“SEC. 25F. TRAVEL, HOSPITALITY, AND ENTERTAINMENT**
8 **EXPENSES.**

9 “(a) IN GENERAL.—In the case of an individual,
10 there shall be allowed as a credit against the tax imposed
11 by this chapter for the taxable year an amount equal to
12 the lesser of—

13 “(1) any eligible expenses paid or incurred by
14 the taxpayer during such taxable year, or

15 “(2) an amount equal to—

16 “(A) \$4,000 (\$8,000 in the case of a joint
17 return), plus

18 “(B) an amount equal to the product of
19 \$500 multiplied by the number of qualifying

1 children (within the meaning of section 24(c))
2 of the taxpayer.

3 “(b) ELIGIBLE EXPENSES AND QUALIFYING TRAV-
4 EL.—

5 “(1) ELIGIBLE EXPENSES.—For purposes of
6 this section, the term ‘eligible expenses’ means any
7 expenses which are paid or incurred by the taxpayer
8 during any period of qualifying travel which are re-
9 lated to any of the following:

10 “(A) Food and beverages.

11 “(B) Lodging.

12 “(C) Live entertainment events (including
13 sporting events).

14 “(D) Expenses related to attending a con-
15 ference or business meeting.

16 “(2) QUALIFYING TRAVEL.—For purposes of
17 this section, the term ‘qualifying travel’ means any
18 travel—

19 “(A) which occurs within the United
20 States (including any territory or possession of
21 the United States),

22 “(B) for which the final destination is not
23 less than 50 miles from the principal residence
24 of the taxpayer (within the meaning of section
25 121), and

1 “(C) which occurs after December 31,
2 2025, and before January 1, 2028.

3 “(c) EXCLUSION OF BUSINESS TRAVEL EX-
4 PENSES.—No credit shall be allowed under subsection (a)
5 with respect to any expenses with respect to which a de-
6 duction is allowed or allowable to the taxpayer under sec-
7 tion 162(a)(2).

8 “(d) REGULATIONS.—The Secretary shall prescribe
9 such regulations or other guidance as may be necessary
10 to carry out the purposes of this section, including rules
11 for itemization of any eligible expenses claimed by the tax-
12 payer (in such form and manner as is deemed appropriate
13 by the Secretary) for purposes of the credit allowed under
14 this section.”.

15 (b) CLERICAL AMENDMENT.—The table of sections
16 for subpart A of part IV of subchapter A of chapter 1
17 is amended by inserting after the item relating to section
18 25E the following new item:

“Sec. 25F. Travel, hospitality, and entertainment expenses.”.

19 (c) EFFECTIVE DATE.—The amendments made by
20 this section shall apply with respect to taxable years begin-
21 ning after December 31, 2025.

