

**AMENDMENT TO**  
**RULES COMMITTEE PRINT 115-85**  
**OFFERED BY MR. HECK OF WASHINGTON**

Add at the end of Division A the following:

1           **TITLE VI—TREATMENT OF**  
2                   **MOVING EXPENSES**

3 **SEC. 601. TREATMENT OF MOVING EXPENSES FOR FED-**  
4                   **ERAL EMPLOYEES DURING SUSPENSION OF**  
5                   **DEDUCTION.**

6           (a) IN GENERAL.—Section 217 of the Internal Rev-  
7 enue Code of 1986 is amended by redesignating sub-  
8 sections (j) and (k) as subsections (k) and (l), respectively,  
9 and by inserting after subsection (i) the following new sub-  
10 section:

11           “(j) MOVING EXPENSES FOR FEDERAL EMPLOY-  
12 EES.—In the case of moving expenses reimbursed or fur-  
13 nished in kind to an individual—

14                   “(1) pursuant to chapter 41, or subchapter II  
15 of chapter 57, of title 5, United States Code, and

16                   “(2) with respect to a move—

17                           “(A) between a location inside the conti-  
18 nental United States and a location outside the  
19 continental United States,

1                   “(B) between Alaska and Hawaii, or  
2                   “(C) between Alaska or Hawaii and a loca-  
3                   tion outside the continental United States  
4                   (other than Alaska or Hawaii),  
5 the limitations under subsection (c) shall not apply, sub-  
6 section (l) shall not apply, and the individual shall be  
7 treated for purposes of this section as commencing work  
8 as an employee at a new principal place of work. For pur-  
9 poses of the preceding sentence, the term ‘continental  
10 United States’ means the several States and the District  
11 of Columbia, but does not include Alaska or Hawaii.”.

12           (b) QUALIFIED MOVING EXPENSE REIMBURSE-  
13 MENT.—Section 132(g)(2) of such Code is amended by in-  
14 serting “, or a payment or reimbursement described in  
15 section 217(j) (relating to moving expenses for Federal  
16 employees),” after “change of station,”.

17           (c) EFFECTIVE DATE.—The amendment made by  
18 this section shall apply to taxable years beginning after  
19 December 31, 2017.

