

86TH CONGRESS
1ST SESSION

H. R. 8731

IN THE HOUSE OF REPRESENTATIVES

AUGUST 19, 1959

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

A BILL

To provide a deduction for income tax purposes, in the case of a disabled individual, for expenses for transportation to and from work; and to provide an additional exemption for income tax purposes for a taxpayer or spouse who is physically or mentally incapable of caring for himself.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*
3 That (a) part VII of subchapter B of chapter 1 of the
4 Internal Revenue Code of 1954 (relating to additional item-
5 ized deductions for individuals) is amended by redesignating
6 section 217 as section 218 and by inserting after section
7 216 the following new section:

1 **“SEC. 217. TRANSPORTATION OF DISABLED INDIVIDUAL**
 2 **TO AND FROM WORK**

3 “(a) **GENERAL RULE.** In the case of a disabled indi-
 4 vidual, there shall be allowed as a deduction expenses paid
 5 during the taxable year for transportation to and from work
 6 to the extent that such expenses do not exceed \$600.

7 “(b) **DISABLED INDIVIDUAL DEFINED.**—For purposes
 8 of subsection (a), the term ‘disabled individual’ means an
 9 individual who is blind (as defined in section 151 (d) (3))
 10 or who has lost the use of a leg, or both legs, or of both
 11 arms, to such an extent that he is unable during the entire
 12 taxable year to use, without undue hardship or danger, a
 13 streetcar, bus, subway, train, or similar form of public trans-
 14 portation, as a means of traveling to and from work. An
 15 individual shall not be considered to be under a disability
 16 unless he furnishes such proof of the existence thereof as may
 17 be required.”

18 (b) The table of sections for such part VII is amended
 19 by striking out

“Sec. 217. Cross references.”

20 and by inserting in lieu thereof the following:

“Sec. 217. Transportation of disabled individual to and from
 work.”

“Sec. 218. Cross references.”

21 **SEC. 2. (a)** Section 151 of the Internal Revenue Code
 22 of 1954 (relating to allowance of deductions for personal

1 exemptions) is amended by adding at the end thereof the
2 following new subsection:

3 “(f) **ADDITIONAL EXEMPTIONS FOR DISABILITY.**—

4 “(1) **FOR TAXPAYER.**—An additional exemption
5 of \$600 for the taxpayer if he is a disabled individual.

6 “(2) **FOR SPOUSE.**—An additional exemption of
7 \$600 for the spouse of the taxpayer if the spouse is
8 a disabled individual and if the taxpayer is entitled to
9 an exemption under subsection (a) for such spouse.

10 “(3) **DISABLED INDIVIDUAL DEFINED.**—For pur-
11 poses of this subsection, the term ‘disabled individual’
12 means an individual who during the entire taxable year
13 of the taxpayer is physically or mentally incapable of
14 caring for himself. An individual shall not be consid-
15 ered to be under a disability unless he furnishes such
16 proof of the existence thereof as may be required.”

17 (b) Section 213 (c) of the Internal Revenue Code
18 of 1954 (relating to medical, dental, and so forth, expenses)
19 is amended—

20 (1) by striking out “(c) or (d)” and inserting in
21 lieu thereof “(c), (d), or (f)”, and

22 (2) by striking out “age or blindness” and insert-
23 ing in lieu thereof “age, blindness, or disability”.

24 **SEC. 3.** (a) Paragraph (1) of section 3402 (f) of
25 the Internal Revenue Code of 1954 (relating to with-

1 holding exemptions) is amended by adding at the end
2 thereof the following new subparagraph:

3 “(F) one additional exemption for himself if,
4 on the basis of facts existing at the beginning of
5 such day, there may reasonably be expected to be
6 allowable an exemption under section 151 (f) (1)
7 (relating to the disabled) for the taxable year
8 under subtitle A in respect of which amounts de-
9 ducted and withheld under this chapter in the
10 calendar year in which such day falls are allowed
11 as a credit.”

12 (b) (1) Subparagraph (D) of such paragraph (1) is
13 amended (A) by striking out “(B), or (C),” and inserting
14 in lieu thereof “(B), (C), or (F),”, and (B) by striking
15 out “and” at the end thereof.

16 (2) Subparagraph (E) of such paragraph (1) is
17 amended by striking out the period at the end and inserting
18 in lieu thereof “; and”.

19 SEC. 4. The amendments made by the first two sections
20 of this Act shall apply with respect to taxable years begin-
21 ning after December 31, 1957. The amendments made
22 by section 3 of this Act shall apply with respect to wages
23 paid after June 30, 1958.

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By Mr. FOGARTY

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