

TITLE 2 - THE CONGRESS

CHAPTER 3 - COMPENSATION AND ALLOWANCES OF MEMBERS

§ 31c. Repealed. Pub. L. 97–51, § 139(b)(2), Oct. 1, 1981, 95 Stat. 967

Section, acts July 9, 1952, ch. 598, 66 Stat. 467; Aug. 1, 1953, ch. 304, title I, 67 Stat. 322, provided that, for taxable years beginning after Dec. 31, 1953, the place of residence of a Member of Congress (including any Delegate and Resident Commissioner) within the State, congressional district, Territory, or possession which he represented in Congress would be considered his home for the purposes of tax provisions making deductible certain living expenses away from home, but that amounts expended by such Member within each taxable year for living expenses could not be deducted for income tax purposes in excess of \$3,000.

Effective Date of Repeal

Repeal applicable to taxable years beginning after Dec. 31, 1980, see section 139(b)(3) of Pub. L. 97–51, as amended, set out as an Effective Date of 1981 Amendment note under section 162 of Title 26, Internal Revenue Code.