

.....  
(Original Signature of Member)

117TH CONGRESS  
1ST SESSION

**H. R.** \_\_\_\_\_

To repeal the temporary rule allowing full deduction of business meals and to provide an appropriation for making payments under the Child Care and Development Block Grant Act of 1990.

\_\_\_\_\_  
IN THE HOUSE OF REPRESENTATIVES

Ms. BONAMICI introduced the following bill; which was referred to the Committee on \_\_\_\_\_

\_\_\_\_\_  
**A BILL**

To repeal the temporary rule allowing full deduction of business meals and to provide an appropriation for making payments under the Child Care and Development Block Grant Act of 1990.

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 “Choosing Healthy In-  
5 vestments and not Lunch Deductions (CHILD) Care Act  
6 of 2021” or as the “CHILD Care Act of 2021”.

1 **SEC. 2. REPEAL THE TEMPORARY RULE ALLOWING THE**  
2 **FULL DEDUCTION OF BUSINESS MEALS.**

3 (a) **IN GENERAL.**—Section 274(n)(2) of the Internal  
4 Revenue Code of 1986 is amended by adding “or” at the  
5 end of subparagraph (B), by striking “, or” at the end  
6 of subparagraph (C)(iv) and inserting a period, and by  
7 striking subparagraph (D).

8 (b) **EFFECTIVE DATE.**—The amendments made by  
9 this section shall apply to amounts paid or incurred after  
10 the date of the enactment of this Act.

11 **SEC. 3. APPROPRIATION.**

12 The following additional amount is hereby appro-  
13 priated, out of any money in the Treasury not otherwise  
14 appropriated, for the fiscal year ending September 30,  
15 2021, \$5,031,000,000 for making payments under the  
16 Child Care and Development Block Grant Act of 1990,  
17 including for Federal administrative expenses, to remain  
18 available until expended.