

HOUSE JOINT RESOLUTION 8

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1998 Regular Session  
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By: **Delegates Bozman, Heller, and Hurson**  
Introduced and read first time: February 12, 1998  
Assigned to: Ways and Means

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HOUSE JOINT RESOLUTION

1 A House Joint Resolution concerning

2 **Increase in the Business Meal Deduction to 100%**

3 FOR the purpose of urging the Congress of the United States to increase the  
4 legitimate business meal deduction to 100% from its current level of 50%; and  
5 generally relating to the business meal deduction.

6 WHEREAS, The business meal is a 100% legitimate expense and should be a  
7 100% legitimate deduction; and

8 WHEREAS, Two-thirds of business meal users make less than \$60,000; and

9 WHEREAS, 70% of spenders typically use low- to moderately-priced  
10 restaurants for business lunches; and

11 WHEREAS, Restoring the business meal deduction was the second highest  
12 priority of the 1,600 small business delegates at the last White House Conference on  
13 Small Business; and

14 WHEREAS, One-fifth of business meal users are self-employed people; and

15 WHEREAS, Small business owners rely more heavily on the one-on-one  
16 relationship offered by a business meal, more so than a large corporation with an  
17 advertising budget and marketing staff; now, therefore, be it

18 RESOLVED BY THE GENERAL ASSEMBLY OF MARYLAND, That the  
19 Congress of the United States is respectfully urged to restore the legitimate expense  
20 of the business meal to the full 100% deductibility; and be it further

21 RESOLVED, That a copy of this Resolution be forwarded by the Department of  
22 Legislative Services to the Maryland Congressional Delegation: Senators Paul S.  
23 Sarbanes and Barbara A. Mikulski, Senate Office Building, Washington, D.C. 20510;  
24 and Representatives Wayne T. Gilchrest, Robert L. Ehrlich, Jr., Benjamin L. Cardin,  
25 Albert R. Wynn, Steny Hamilton Hoyer, Roscoe G. Bartlett, Elijah E. Cummings, and  
26 Constance A. Morella, House Office Building, Washington, D.C. 20515.