

HOUSE JOINT RESOLUTION 8

Unofficial Copy  
P5

1998 Regular Session  
8r2242

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By: **Delegates Bozman, Heller, and ~~Hurson~~ Hurson, Bonsack, Crvor, Beck, and Ports**

Introduced and read first time: February 12, 1998  
Assigned to: Ways and Means

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Committee Report: Favorable with amendments  
House action: Adopted  
Read second time: March 20, 1998

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RESOLUTION NO. \_\_\_\_\_

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

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