

S 945

Home-Office Deduction Simplification Act of 2001

Congress: 107 (2001–2003, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: May 24, 2001

Current Status: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR 5/25/2001 S5

Latest Action: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR 5/25/2001 S5753) (May 24, 2001)

Official Text: <https://www.congress.gov/bill/107th-congress/senate-bill/945>

Sponsor

Name: Sen. Bond, Christopher S. [R-MO]

Party: Republican • **State:** MO • **Chamber:** Senate

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	May 24, 2001

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of May 24, 2001)

Home-Office Deduction Simplification Act of 2001 - Amends the Internal Revenue Code to eliminate the depreciation recapture and capital gain tax on any profit from the sale of a principal residence office-in-home.

Actions Timeline

- **May 24, 2001:** Introduced in Senate
- **May 24, 2001:** Sponsor introductory remarks on measure. (CR S5618)
- **May 24, 2001:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR 5/25/2001 S5753)