

## HR 3180

To amend the Internal Revenue Code of 1986 to allow a deduction for qualified attorney fees in computing minimum tax.

**Congress:** 109 (2005–2007, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jun 30, 2005

**Current Status:** Referred to the House Committee on Ways and Means.

**Latest Action:** Referred to the House Committee on Ways and Means. (Jun 30, 2005)

**Official Text:** <https://www.congress.gov/bill/109th-congress/house-bill/3180>

### Sponsor

**Name:** Rep. Paul, Ron [R-TX-14]

**Party:** Republican • **State:** TX • **Chamber:** House

### Cosponsors (4 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Otter, C. L. (Butch) [R-ID-1]	R · ID		Sep 14, 2005
Rep. English, Phil [R-PA-3]	R · PA		Sep 20, 2005
Rep. Garrett, Scott [R-NJ-5]	R · NJ		Sep 20, 2005
Rep. Davis, Geoff [R-KY-4]	R · KY		Oct 6, 2005

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jun 30, 2005

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Jun 30, 2005)

Amends the Internal Revenue Code to treat attorney fees and court costs incurred in connection with a civil lawsuit as deductible expenses for purposes of computing regular and alternative minimum tax liability.

### Actions Timeline

- **Jun 30, 2005:** Introduced in House
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- **Jun 30, 2005:** Referred to the House Committee on Ways and Means.