

# HR 4041

To amend the Internal Revenue Code of 1986 to provide that the deduction for certain flood-related attorney fees shall be fully allowable in computing both taxable income and alternative minimum taxable income.

Congress: 109 (2005–2007, Ended)

Chamber: House Policy Area: Taxation Introduced: Oct 7, 2005

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

Latest Action: Referred to the House Committee on Ways and Means. (Oct 7, 2005)

Official Text: https://www.congress.gov/bill/109th-congress/house-bill/4041

#### **Sponsor**

Name: Rep. Herger, Wally [R-CA-2]

Party: Republican • State: CA • Chamber: House

#### Cosponsors

No cosponsors are listed for this bill.

## **Committee Activity**

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Oct 7, 2005

#### **Subjects & Policy Tags**

### **Policy Area:**

Taxation

#### **Related Bills**

Bill	Relationship	Last Action
109 HR 4040	Related bill	Oct 7, 2005: Referred to the House Committee on Ways and Means.

#### **Summary** (as of Oct 7, 2005)

Amends the Internal Revenue Code to exempt from the limitation on miscellaneous itemized tax deductions (i.e., only expenses in excess of two percent of adjusted gross income are deductible) any deduction for attorney fees paid in connection with flood-related damages from a natural disaster.

#### **Actions Timeline**

- Oct 7, 2005: Introduced in House
- Oct 7, 2005: Introduced in House
- Oct 7, 2005: Sponsor introductory remarks on measure. (CR E2054-2055)
- Oct 7, 2005: Referred to the House Committee on Ways and Means.