

Bill Fact Sheet – December 5, 2025 https://legilist.com Bill page: https://legilist.com/bill/109/hr/5488

# HR 5488

Estate Litigation Fairness Act Congress: 109 (2005–2007, Ended)

Chamber: House Policy Area: Taxation Introduced: May 25, 2006

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

Latest Action: Referred to the House Committee on Ways and Means. (May 25, 2006)

Official Text: https://www.congress.gov/bill/109th-congress/house-bill/5488

**Sponsor** 

Name: Rep. Aderholt, Robert B. [R-AL-4]

Party: Republican • State: AL • Chamber: House

Cosponsors

No cosponsors are listed for this bill.

## **Committee Activity**

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	May 25, 2006

## **Subjects & Policy Tags**

**Policy Area:** 

Taxation

#### **Related Bills**

No related bills are listed.

**Summary** (as of May 25, 2006)

Estate Litigation Fairness Act - Amends the Internal Revenue Code to extend the limitation period for filing a refund claim for overpayment of estate tax resulting from litigation expenses incurred after the filing date of the estate tax return.

#### **Actions Timeline**

- May 25, 2006: Introduced in House
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