

Congress, Made Clear.

Bill Fact Sheet - December 5, 2025 https://legilist.com Bill page: https://legilist.com/bill/110/s/1849

S 1849

Lawful Worker Tax Deduction Act Congress: 110 (2007–2009, Ended)

Chamber: Senate Policy Area: Taxation Introduced: Jul 23, 2007

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Jul 23, 2007)

Official Text: https://www.congress.gov/bill/110th-congress/senate-bill/1849

Sponsor

Name: Sen. Smith, Gordon H. [R-OR]

Party: Republican • State: OR • Chamber: Senate

Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Dorgan, Byron L. [D-ND]	$D \cdot ND$		Jul 25, 2007
Sen. Tester, Jon [D-MT]	D · MT		Jul 25, 2007

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jul 23, 2007

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
110 HR 3554	Related bill	Sep 17, 2007: Referred to the House Committee on Ways and Means.

Summary (as of Jul 23, 2007)

Lawful Worker Tax Deduction Act - Amends the Internal Revenue Code to deny a tax deduction for wages paid to or on behalf of an unauthorized alien (defined as an alien not lawfully admitted for permanent residence or authorized to work).

Actions Timeline

- Jul 23, 2007: Introduced in Senate
- Jul 23, 2007: Read twice and referred to the Committee on Finance.