S 3371

Home Office Tax Deduction Simplification and Improvement Act of 2008

Congress: 110 (2007–2009, Ended)
Chamber: Senate
Policy Area: Taxation
Introduced: Jul 31, 2008
Current Status: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S7909)
Latest Action: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S7909) (Jul 31, 2008)
Official Text: https://www.congress.gov/bill/110th-congress/senate-bill/3371

Sponsor

Name: Sen. Snowe, Olympia J. [R-ME]
Party: Republican • **State:** ME • **Chamber:** Senate

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Conrad, Kent [D-ND]	D · ND		Jul 31, 2008

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jul 31, 2008

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
110 HR 7074	Identical bill	**Sep 25, 2008:** Referred to the House Committee on Ways and Means.
110 HR 6972	Related bill	**Sep 18, 2008:** Referred to the House Committee on Ways and Means.
110 HR 6214	Related bill	**Jun 9, 2008:** Referred to the House Committee on Ways and Means.

Summary (as of Jul 31, 2008)

Home Office Tax Deduction Simplification and Improvement Act of 2008 - Amends the Internal Revenue Code to allow a taxpayer who uses a residence to conduct a trade or business to elect a standard tax deduction equal to the product of a standard rate determined by the Secretary of the Treasury and the square footage of the portion of a residence used to conduct a trade or business (home office tax deduction). Modifies the rules for the home office tax deduction to: (1) allow a deduction for the cost of dealing with patients, clients, or customers even if they are not physically present in the home office; and (2) establish a de minimis exemption for personal use of a home office.

Requires the Secretary to ensure that all self-employment tax forms and schedules separately state amounts attributable to real estate taxes, mortgage interest, and depreciation for purposes of the home office tax deduction.

Actions Timeline

- **Jul 31, 2008:** Introduced in Senate
- **Jul 31, 2008:** Sponsor introductory remarks on measure. (CR S7908-7909)
- **Jul 31, 2008:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S7909)

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