

HR 7074

Home Office Tax Deduction Simplification and Improvement Act of 2008

Congress: 110 (2007–2009, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Sep 25, 2008

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

Latest Action: Referred to the House Committee on Ways and Means. (Sep 25, 2008)

Official Text: <https://www.congress.gov/bill/110th-congress/house-bill/7074>

Sponsor

Name: Rep. Gonzalez, Charles A. [D-TX-20]

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

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Sep 25, 2008

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
110 HR 6972	Related bill	Sep 18, 2008: Referred to the House Committee on Ways and Means.
110 S 3371	Identical bill	Jul 31, 2008: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S7909)
110 HR 6214	Related bill	Jun 9, 2008: Referred to the House Committee on Ways and Means.

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

- **Sep 25, 2008:** Introduced in House
- **Sep 25, 2008:** Referred to the House Committee on Ways and Means.