Bill Fact Sheet – December 5, 2025 https://legilist.com Bill page: https://legilist.com/bill/110/s/813

S 813

A bill to amend the Internal Revenue Code of 1986 to allow an above-the-line deduction for attorney fees and costs in connection with civil claim awards.

Congress: 110 (2007–2009, Ended)

Chamber: Senate
Policy Area: Taxation
Introduced: Mar 8, 2007

Current Status: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S2908)

Latest Action: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S2908) (Mar 8,

2007)

Official Text: https://www.congress.gov/bill/110th-congress/senate-bill/813

Sponsor

Name: Sen. Specter, Arlen [R-PA]

Party: Republican • State: PA • Chamber: Senate

Cosponsors (1 total)

| Cosponsor | Party / State | Role | Date Joined |
|-------------------------------|---------------|------|--------------|
| Sen. Leahy, Patrick J. [D-VT] | $D \cdot VT$ | | Jun 21, 2007 |

Committee Activity

| Committee | Chamber | Activity | Date |
|-------------------|---------|-------------|-------------|
| Finance Committee | Senate | Referred To | Mar 8, 2007 |

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Mar 8, 2007)

Amends the Internal Revenue Code to expand the tax deduction for attorney's fees and courts costs to allow an abovethe-line deduction for such fees and costs paid in connection with any legal action involving a civil claim (currently, limited to actions involving unlawful discrimination, the False Claims Act, and Medicare payments).

Actions Timeline

- Mar 8, 2007: Introduced in Senate
- Mar 8, 2007: Sponsor introductory remarks on measure. (CR S2908)
- Mar 8, 2007: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S2908)