

S 814

A bill to amend the Internal Revenue Code of 1986 to allow the deduction of attorney-advanced expenses and court costs in contingency fee cases.

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 S2909)

Latest Action: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S2909) (Mar 8, 2007)

Official Text: <https://www.congress.gov/bill/110th-congress/senate-bill/814>

Sponsor

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

Party: Republican • **State:** PA • **Chamber:** Senate

Cosponsors (9 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Leahy, Patrick J. [D-VT]	D · VT		Jun 21, 2007
Sen. Crapo, Mike [R-ID]	R · ID		Jul 16, 2007
Sen. Salazar, Ken [D-CO]	D · CO		Jul 30, 2007
Sen. Smith, Gordon H. [R-OR]	R · OR		Aug 3, 2007
Sen. Wyden, Ron [D-OR]	D · OR		Oct 3, 2007
Sen. Stabenow, Debbie [D-MI]	D · MI		Oct 30, 2007
Sen. Graham, Lindsey [R-SC]	R · SC		Nov 15, 2007
Sen. Martinez, Mel [R-FL]	R · FL		Dec 5, 2007
Sen. Landrieu, Mary L. [D-LA]	D · LA		Jan 22, 2008

Committee Activity

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

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
110 HR 3314	Related bill	Aug 2, 2007: Referred to the House Committee on Ways and Means.

Summary (as of Mar 8, 2007)

Amends the Internal Revenue Code to allow attorneys a tax deduction in the current taxable year for reimbursable expenses and court costs which they pay or incur in connection with contingency fee cases.

Actions Timeline

- **Mar 8, 2007:** Introduced in Senate
- **Mar 8, 2007:** Sponsor introductory remarks on measure. (CR S2908-2909)
- **Mar 8, 2007:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S2909)

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