

## S 1349

### Home Office Tax Deduction Simplification and Improvement Act of 2009

**Congress:** 111 (2009–2011, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Jun 25, 2009

**Current Status:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S7074)

**Latest Action:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S7074) (Jun 25, 2009)

**Official Text:** <https://www.congress.gov/bill/111th-congress/senate-bill/1349>

#### Sponsor

**Name:** Sen. Snowe, Olympia J. [R-ME]

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

#### Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Conrad, Kent [D-ND]	D · ND		Jun 25, 2009
Sen. Nelson, Bill [D-FL]	D · FL		Sep 20, 2010
Sen. Carper, Thomas R. [D-DE]	D · DE		Sep 23, 2010

#### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jun 25, 2009

#### Subjects & Policy Tags

##### Policy Area:

Taxation

#### Related Bills

Bill	Relationship	Last Action
111 HR 3056	Identical bill	Jun 25, 2009: Referred to the House Committee on Ways and Means.

Home Office Tax Deduction Simplification and Improvement Act of 2009 - 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**

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- **Jun 25, 2009:** Introduced in Senate
- **Jun 25, 2009:** Sponsor introductory remarks on measure. (CR S7073-7074)
- **Jun 25, 2009:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S7074)