

## S 1754

### Home Office Deduction Simplification Act of 2009

**Congress:** 111 (2009–2011, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Oct 6, 2009

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (Oct 6, 2009)

**Official Text:** <https://www.congress.gov/bill/111th-congress/senate-bill/1754>

## Sponsor

**Name:** Sen. Boxer, Barbara [D-CA]

**Party:** Democratic • **State:** CA • **Chamber:** Senate

## Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Bayh, Evan [D-IN]	D · IN		Oct 6, 2009
Sen. Lieberman, Joseph I. [ID-CT]	ID · CT		Oct 6, 2009
Sen. Merkley, Jeff [D-OR]	D · OR		Oct 6, 2009

## Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Oct 6, 2009

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

Bill	Relationship	Last Action
111 HR 3615	Related bill	Sep 22, 2009: Referred to the House Committee on Ways and Means.
111 HR 1509	Related bill	Mar 17, 2009: Sponsor introductory remarks on measure. (CR E686-687)
111 HR 1561	Related bill	Mar 17, 2009: Referred to the House Committee on Ways and Means.

## Summary (as of Oct 6, 2009)

Home Office Deduction Simplification Act of 2009 - Amends the Internal Revenue Code to allow a taxpayer who uses a residence to conduct a trade or business a standard tax deduction equal to the lesser of \$1,500 or the taxpayer's gross trade or business income derived from the business use of such residence. Allows an annual inflation adjustment to the standard deduction amount after 2009.

## **Actions Timeline**

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- **Oct 6, 2009:** Introduced in Senate
- **Oct 6, 2009:** Read twice and referred to the Committee on Finance.