

## S 437

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:** 111 (2009–2011, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Feb 13, 2009

**Current Status:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S2325-2326)

**Latest Action:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S2325-2326) (Feb 13, 2009)

**Official Text:** <https://www.congress.gov/bill/111th-congress/senate-bill/437>

### Sponsor

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

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

### Cosponsors (8 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Crapo, Mike [R-ID]	R · ID		Feb 13, 2009
Sen. Graham, Lindsey [R-SC]	R · SC		Feb 13, 2009
Sen. Landrieu, Mary L. [D-LA]	D · LA		Feb 13, 2009
Sen. Leahy, Patrick J. [D-VT]	D · VT		Feb 13, 2009
Sen. Martinez, Mel [R-FL]	R · FL		Feb 13, 2009
Sen. Wyden, Ron [D-OR]	D · OR		Feb 13, 2009
Sen. Stabenow, Debbie [D-MI]	D · MI		Apr 24, 2009
Sen. Menendez, Robert [D-NJ]	D · NJ		Mar 15, 2010

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Feb 13, 2009

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
111 HR 2519	Related bill	<b>May 20, 2009:</b> Referred to the House Committee on Ways and Means.

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**

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- **Feb 13, 2009:** Introduced in Senate
- **Feb 13, 2009:** Sponsor introductory remarks on measure. (CR S2325)
- **Feb 13, 2009:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S2325-2326)