

## S 440

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:** 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 S2330)

**Latest Action:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S2330) (Feb 13, 2009)

**Official Text:** <https://www.congress.gov/bill/111th-congress/senate-bill/440>

### Sponsor

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

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

### Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Leahy, Patrick J. [D-VT]	D · VT		Feb 13, 2009
Sen. Stabenow, Debbie [D-MI]	D · MI		May 7, 2009

### Committee Activity

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

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

No related bills are listed.

### Summary (as of Feb 13, 2009)

Amends the Internal Revenue Code to expand the tax deduction for attorney's fees and courts costs to allow an above-the-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

- **Feb 13, 2009:** Introduced in Senate
- **Feb 13, 2009:** Sponsor introductory remarks on measure. (CR S2329)
- **Feb 13, 2009:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S2330)