

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)