

## HR 176

To amend the Internal Revenue Code of 1986 to establish a deduction for attorney fees awarded with respect to certain wildfire damages and to exclude from gross income settlement funds received with respect to such damages.

**Congress:** 118 (2023–2025, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jan 9, 2023

**Current Status:** Sponsor introductory remarks on measure. (CR H120)

**Latest Action:** Sponsor introductory remarks on measure. (CR H120) (Jan 10, 2023)

**Official Text:** <https://www.congress.gov/bill/118th-congress/house-bill/176>

### Sponsor

**Name:** Rep. LaMalfa, Doug [R-CA-1]

**Party:** Republican • **State:** CA • **Chamber:** House

### Cosponsors (15 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Huffman, Jared [D-CA-2]	D · CA		Jan 9, 2023
Rep. McClintock, Tom [R-CA-5]	R · CA		Jan 9, 2023
Rep. Thompson, Mike [D-CA-4]	D · CA		Jan 9, 2023
Rep. Brownley, Julia [D-CA-26]	D · CA		Feb 6, 2023
Rep. Hoyle, Val T. [D-OR-4]	D · OR		Feb 17, 2023
Rep. Kiley, Kevin [R-CA-3]	R · CA		May 2, 2023
Rep. Neguse, Joe [D-CO-2]	D · CO		May 9, 2023
Rep. Panetta, Jimmy [D-CA-19]	D · CA		May 9, 2023
Rep. Mullin, Kevin [D-CA-15]	D · CA		May 10, 2023
Rep. Porter, Katie [D-CA-47]	D · CA		May 26, 2023
Rep. Newhouse, Dan [R-WA-4]	R · WA		Jul 11, 2023
Rep. Costa, Jim [D-CA-21]	D · CA		Jul 27, 2023
Rep. Eshoo, Anna G. [D-CA-16]	D · CA		Jul 27, 2023
Rep. Garamendi, John [D-CA-8]	D · CA		Sep 22, 2023
Rep. Harder, Josh [D-CA-9]	D · CA		Oct 17, 2023

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 9, 2023

### Subjects & Policy Tags

#### Policy Area:

Taxation

## Related Bills

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*No related bills are listed.*

## Summary (as of Jan 9, 2023)

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This bill allows a deduction from gross income (above the line deduction) for attorney fees and court costs awarded with respect to a qualifying wildfire disaster (i.e., any forest or range fire that is a federally declared disaster, occurs in a disaster area, and occurs in 2015 or later).

The bill excludes from the gross income of a taxpayer, for income tax purposes, amounts paid to compensate victims for losses or damages in connection with a qualifying wildfire disaster.

## Actions Timeline

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- **Jan 10, 2023:** Sponsor introductory remarks on measure. (CR H120)
- **Jan 9, 2023:** Introduced in House
- **Jan 9, 2023:** Referred to the House Committee on Ways and Means.