

HR 4967

To amend the Internal Revenue Code of 1986 to allow for deductions for the performance of certain services by a taxpayer, and for other purposes.

Congress: 118 (2023–2025, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jul 27, 2023

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Jul 27, 2023)

Official Text: <https://www.congress.gov/bill/118th-congress/house-bill/4967>

Sponsor

Name: Rep. Budzinski, Nikki [D-IL-13]

Party: Democratic • **State:** IL • **Chamber:** House

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Molinaro, Marcus J. [R-NY-19]	R · NY		Jul 27, 2023
Rep. Lawler, Michael [R-NY-17]	R · NY		Aug 25, 2023
Rep. Garcia, Robert [D-CA-42]	D · CA		Nov 1, 2024

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jul 27, 2023

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
118 HR 4963	Related bill	Jul 27, 2023: Referred to the House Committee on Ways and Means.
118 S 738	Related bill	Mar 9, 2023: Read twice and referred to the Committee on Finance.

Summary (as of Jul 27, 2023)

This bill allows a deduction from gross income (above-the-line deduction) for expenses incurred by an employee if such expenses are for construction tools, personal protective clothing and gear, and other expenses necessary for the employee to be able to work. This allowance is an exception to the general rule that employee expenses are not deductible business expenses.

Actions Timeline

- **Jul 27, 2023:** Introduced in House
- **Jul 27, 2023:** Referred to the House Committee on Ways and Means.