

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 | <b>Jul 27, 2023:</b> Referred to the House Committee on Ways and Means.  |
| 118 S 738   | Related bill | <b>Mar 9, 2023:</b> 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.