

115TH CONGRESS
1ST SESSION

H. R. 3583

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.

IN THE HOUSE OF REPRESENTATIVES

JULY 28, 2017

Mr. ELLISON introduced the following bill; which was referred to the Committee on Ways and Means

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.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. ABOVE-THE-LINE DEDUCTION FOR ATTORNEY**
4 **FEEES AND COSTS IN CONNECTION WITH**
5 **CIVIL CLAIM AWARDS.**

6 (a) IN GENERAL.—Paragraph (20) of section 62(a)
7 of the Internal Revenue Code of 1986 is amended by in-
8 serting “any civil action, including” after “in connection
9 with”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to attorney fees and court costs
3 paid during taxable years ending after the date of the en-
4 actment of this Act with respect to any judgment or settle-
5 ment occurring during such taxable years.

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