

108TH CONGRESS
1ST SESSION

H. R. 1781

To amend the Internal Revenue Code of 1986 to allow an above-the-line deduction for certain expenses in connection with the determination, collection, or refund of any tax.

IN THE HOUSE OF REPRESENTATIVES

APRIL 11, 2003

Mr. BEAUPREZ 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 certain expenses in connection with the determination, collection, or refund of any tax.

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 CERTAIN**
4 **EXPENSES IN CONNECTION WITH THE DE-**
5 **TERMINATION, COLLECTION, OR REFUND OF**
6 **ANY TAX.**

7 (a) DEDUCTION ALLOWED WHETHER OR NOT TAX-
8 PAYER ITEMIZES OTHER DEDUCTIONS.—Section 62(a) of

1 the Internal Revenue Code of 1986 (defining adjusted
2 gross income) is amended by inserting after paragraph
3 (18) the following new paragraph:

4 “(19) CERTAIN TAX EXPENSES.—Unless the
5 taxpayer elects to not have this paragraph apply, the
6 deduction allowed by paragraph (3) of section 212
7 with respect to so much of the expenses described in
8 such paragraph as does not exceed \$500.”.

9 (b) EFFECTIVE DATE.—The amendment made by
10 this section shall apply to expenses paid or incurred in
11 taxable years beginning after the date of the enactment
12 of this Act.

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