

115TH CONGRESS
2D SESSION

S. 2820

To amend the Internal Revenue Code of 1986 to repeal the Trump tax increase on victims of sexual harassment.

IN THE SENATE OF THE UNITED STATES

MAY 10, 2018

Mr. MENENDEZ introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to repeal the Trump tax increase on victims of sexual harassment.

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. SHORT TITLE.**

4 This Act may be cited as the “Repeal the Trump Tax
5 Hike on Victims of Sexual Harassment Act of 2018”.

6 **SEC. 2. TREATMENT OF ATTORNEY’S FEES PAID IN CON-**
7 **NECTION WITH CERTAIN SETTLEMENTS FOR**
8 **SEXUAL HARASSMENT AND SEXUAL ABUSE.**

9 (a) IN GENERAL.—Section 162(q)(2) of the Internal
10 Revenue Code of 1986 is amended by inserting “in the

1 case of the taxpayer for whom a deduction is disallowed
2 by reason of paragraph (1),” before “attorney’s fees”.

3 (b) EFFECTIVE DATE.—The amendment made by
4 this section shall take effect as if included in section
5 13307 of Public Law 115–97.

