

AMENDMENT TO RULES COMMITTEE PRINT 115-

39

OFFERED BY MR. ELLISON OF MINNESOTA

Add, at the end of the bill, the following (and conform the table of contents accordingly):

1 **TITLE VI—DEDUCTION FOR AT-**
2 **TORNEY FEES AND COSTS IN**
3 **CONNECTION WITH CIVIL**
4 **CLAIM AWARDS**

5 **SEC. 6001. ABOVE-THE-LINE DEDUCTION FOR ATTORNEY**
6 **FEES AND COSTS IN CONNECTION WITH**
7 **CIVIL CLAIM AWARDS.**

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

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

