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):

TITLE VI—DEDUCTION FOR ATTORNEY FEES AND COSTS IN CONNECTION WITH CIVIL CLAIM AWARDS

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

(a) In General.—Paragraph (20) of section 62(a) of the Internal Revenue Code of 1986 is amended by inserting “any civil action, including” after “in connection with”.

(b) Effective Date.—The amendment made by this section shall apply to attorney fees and court costs paid during taxable years ending after the date of the enactment of this Act with respect to any judgment or settlement occurring during such taxable years.