

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.

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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

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## 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.

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