

Union Calendar No. 519

119TH CONGRESS
2^D SESSION

H. R. 2347

[Report No. 119–599]

To amend the Internal Revenue Code of 1986 to exclude from gross income any damages, other than punitive damages, received on account of any sexual acts or sexual contact.

IN THE HOUSE OF REPRESENTATIVES

MARCH 25, 2025

Mr. SMUCKER (for himself and Ms. MOORE of Wisconsin) introduced the following bill; which was referred to the Committee on Ways and Means

APRIL 9, 2026

Additional sponsors: Mr. MEEKS and Ms. TENNEY

APRIL 9, 2026

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italie*]

[For text of introduced bill, see copy of bill as introduced on March 25, 2025]

A BILL

To amend the Internal Revenue Code of 1986 to exclude from gross income any damages, other than punitive damages, received on account of any sexual acts or sexual contact.

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 “Survivor Justice Tax*
 5 *Prevention Act”.*

6 **SEC. 2. EXCLUSION FROM GROSS INCOME OF ANY DAM-**
 7 **AGES, OTHER THAN PUNITIVE DAMAGES, RE-**
 8 **CEIVED ON ACCOUNT OF SEXUAL ACTS OR**
 9 **SEXUAL CONTACT.**

10 *(a) IN GENERAL.—Section 104(a)(2) of the Internal*
 11 *Revenue Code of 1986 is amended by striking “on account*
 12 *of personal physical injuries or physical sickness;” and in-*
 13 *serting “on account of—*

14 *“(A) personal physical injuries or physical*
 15 *sickness, or*

16 *“(B) any sexual act (as defined in para-*
 17 *graph (2) of section 2246 of title 18, United*
 18 *States Code, as in effect on the date of the enact-*
 19 *ment of this subparagraph) or sexual contact (as*
 20 *defined in paragraph (3) of such section, as so*
 21 *in effect), whether or not there are medical*
 22 *records or observable injuries of such act or con-*
 23 *tact;”.*

24 *(b) BURDEN OF PROOF WITH RESPECT TO WHETHER*
 25 *DAMAGES ARE ON ACCOUNT OF SEXUAL ACT OR SEXUAL*

1 *CONTACT.—Section 104 of such Code is amended by redes-*
 2 *ignating subsection (d) as subsection (e) and by inserting*
 3 *after subsection (c) the following new subsection:*

4 “(d) *BURDEN OF PROOF WITH RESPECT TO WHETH-*
 5 *ER DAMAGES ARE ON ACCOUNT OF SEXUAL ACT OR SEX-*
 6 *UAL CONTACT.—For purposes of subsection (a)(2), if a deci-*
 7 *sion or agreement states that any damages received there-*
 8 *from are on account of a sexual act or sexual contact re-*
 9 *ferred to in subsection (a)(2)(B)—*

10 “(1) *such statement shall be treated as credible*
 11 *evidence that such damages are so on account for pur-*
 12 *poses of section 7491(a), and*

13 “(2) *the taxpayer shall be treated as having met*
 14 *the requirements of section 7491(a)(2) with respect to*
 15 *the issue of whether such damages are so on account.”.*

16 (c) *EFFECTIVE DATE.—*

17 (1) *IN GENERAL.—The amendments made by*
 18 *this section shall apply to amounts received pursuant*
 19 *to decisions made, and agreements entered into, after*
 20 *the date of the enactment of this Act.*

21 (2) *SPECIAL RULE FOR DECISIONS.—For pur-*
 22 *poses of paragraph (1), a decision shall be treated as*
 23 *made after the date of the enactment of this Act if the*
 24 *first payment pursuant to such decision is received*
 25 *after such date.*

1 (3) *SPECIAL RULE FOR AGREEMENTS.*—For pur-
 2 poses of paragraph (1), an agreement shall not be
 3 treated as entered into after the date of the enactment
 4 of this Act if such agreement replaces, supersedes, or
 5 revises an agreement entered into on or before such
 6 date.

7 (d) *NO INFERENCE WITH RESPECT TO EFFECT OF*
 8 *MEDICAL RECORDS OR OBSERVABLE INJURIES ON DETER-*
 9 *MINATIONS WITH RESPECT TO PERSONAL PHYSICAL INJU-*
 10 *RIES OR PHYSICAL SICKNESS.*—No inference may be drawn
 11 from the amendment made by subsection (a) (or from sec-
 12 tion 104(a)(2)(B) of the Internal Revenue Code of 1986, as
 13 amended by subsection (a)) with respect to whether the term
 14 “personal physical injuries or physical sickness” as used
 15 in section 104(a)(2) of such Code includes injuries or sick-
 16 ness with respect to which there are no medical records or
 17 observable injuries.

18 (e) *PROMOTION OF PUBLIC AWARENESS OF EXCLU-*
 19 *SION.*—The Secretary of the Treasury (or the Secretary’s
 20 delegate), in consultation with the Department of Justice
 21 Office on Violence Against Women and other relevant Fed-
 22 eral agencies, shall conduct a program to promote public
 23 awareness of the exclusion from gross income provided by
 24 section 104(a)(2)(B) of the Internal Revenue Code of 1986,
 25 as amended by this section.

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