

119TH CONGRESS
2D SESSION

S. 4759

To amend the Internal Revenue Code of 1986 to authorize de novo review of innocent spouse relief by the Tax Court and other courts.

IN THE SENATE OF THE UNITED STATES

JUNE 11, 2026

Ms. HASSAN (for herself and Mr. SCOTT of South Carolina) 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 authorize de novo review of innocent spouse relief by the Tax Court and other courts.

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 “Tax Relief for Innocent
5 Spouses Act”.

6 **SEC. 2. AUTHORIZATION OF DE NOVO REVIEW OF INNO-**
7 **CENT SPOUSE RELIEF BY THE TAX COURT**
8 **AND OTHER COURTS.**

9 (a) REVIEW.—Section 6015(e)(7) of the Internal
10 Revenue Code of 1986 is amended by striking “by the Tax

1 Court and shall be based upon” and all that follows and
2 inserting a period.

3 (b) EFFECTIVE DATE.—The amendment made by
4 this section shall apply to petitions and requests filed or
5 pending on or after the date of the enactment of this Act.

6 (c) NO INFERENCE.—Nothing in the amendment
7 made by this section shall be construed to limit the author-
8 ity or jurisdiction of the Tax Court or any other court
9 to grant relief under section 6015 of the Internal Revenue
10 Code of 1986 or to review any relief granted under such
11 section.

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