

115TH CONGRESS
1ST SESSION

S. 1190

To extend the waiver of limitations with respect to excluding from gross income amounts received by wrongfully incarcerated individuals.

IN THE SENATE OF THE UNITED STATES

MAY 22, 2017

Mr. CORNYN (for himself and Mr. WARNER) introduced the following bill;
which was read twice and referred to the Committee on Finance

A BILL

To extend the waiver of limitations with respect to excluding from gross income amounts received by wrongfully incarcerated individuals.

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. EXTENSION OF WAIVER OF LIMITATIONS WITH**
4 **RESPECT TO EXCLUDING FROM GROSS IN-**
5 **COME AMOUNTS RECEIVED BY WRONGFULLY**
6 **INCARCERATED INDIVIDUALS.**

7 (a) IN GENERAL.—Section 304(d) of the Protecting
8 Americans from Tax Hikes Act of 2015 (26 U.S.C. 139F
9 note) is amended by striking “1-year” and inserting “2-
10 year”.

1 (b) TECHNICAL CORRECTION.—Section 304(d) of
2 such Act (26 U.S.C. 139F note) is amended by striking
3 “application of this Act” and inserting “application of this
4 section”.

5 (c) EFFECTIVE DATE.—The amendments made by
6 this section shall take effect as if included in section 304
7 of the Protecting Americans from Tax Hikes Act of 2015.

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