

114TH CONGRESS  
2D SESSION

# S. 3507

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

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IN THE SENATE OF THE UNITED STATES

DECEMBER 6, 2016

Mr. CORNYN introduced the following bill; which was read twice and referred to the Committee on Finance

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## 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 is amended by  
9 striking “1-year” and inserting “2-year”.

1           (b) TECHNICAL CORRECTION.—Section 304(d) of  
2 such Act is amended by striking “application of this Act”  
3 and inserting “application of this section”.

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

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