

S 2421

Wrongful Convictions Tax Relief Act of 2007

Congress: 110 (2007–2009, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Dec 6, 2007

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Dec 6, 2007)

Official Text: <https://www.congress.gov/bill/110th-congress/senate-bill/2421>

Sponsor

Name: Sen. Schumer, Charles E. [D-NY]

Party: Democratic • State: NY • Chamber: Senate

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Brownback, Sam [R-KS]	R · KS		Dec 6, 2007
Sen. Lieberman, Joseph I. [ID-CT]	ID · CT		Feb 8, 2008
Sen. Dodd, Christopher J. [D-CT]	D · CT		Mar 5, 2008

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Dec 6, 2007

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
110 HR 7021	Related bill	Sep 23, 2008: Referred to the House Committee on Ways and Means.

Wrongful Convictions Tax Relief Act of 2007 - Amends the Internal Revenue Code to allow wrongfully incarcerated individuals: (1) an exclusion from gross income for compensation received relating to their incarceration and for the first \$50,000 of annual income received by such an individual after release from incarceration; and (2) a refundable tax credit for 50% of payroll taxes on employment and self-employment income, up to \$50,000 of such income. Limits the duration of such tax benefits to the lesser of 15 years or the number of years such an individual was incarcerated.

Defines "wrongfully incarcerated individual" as an individual who was convicted of a criminal offense and was then pardoned or found not guilty of such offense because of innocence after serving all or a portion of a prison term. Disqualifies individuals with prior convictions punishable by more than one year of imprisonment.

Requires: (1) the Director of the Administrative Office of the U.S. Courts to report annually to the Secretary of the Treasury on individuals who are wrongfully incarcerated and whose criminal convictions are reversed or vacated; and (2) states to report annually to the Secretary on wrongfully incarcerated individuals.

### **Actions Timeline**

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- **Dec 6, 2007:** Introduced in Senate
- **Dec 6, 2007:** Sponsor introductory remarks on measure. (CR S14850-14851)
- **Dec 6, 2007:** Read twice and referred to the Committee on Finance.