

HR 7021

Wrongful Convictions Tax Relief Act of 2008

Congress: 110 (2007–2009, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Sep 23, 2008

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Sep 23, 2008)

Official Text: <https://www.congress.gov/bill/110th-congress/house-bill/7021>

Sponsor

Name: Rep. Larson, John B. [D-CT-1]

Party: Democratic • State: CT • Chamber: House

Cosponsors (5 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Bishop, Sanford D., Jr. [D-GA-2]	D · GA		Sep 23, 2008
Rep. Johnson, Sam [R-TX-3]	R · TX		Sep 23, 2008
Rep. Cohen, Steve [D-TN-9]	D · TN		Sep 25, 2008
Rep. Kucinich, Dennis J. [D-OH-10]	D · OH		Sep 26, 2008
Rep. Schakowsky, Janice D. [D-IL-9]	D · IL		Sep 29, 2008

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Sep 23, 2008

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
110 S 2421	Related bill	Dec 6, 2007: Read twice and referred to the Committee on Finance.

Wrongful Convictions Tax Relief Act of 2008 - 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 December 31, 2007; 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.

Actions Timeline

- **Sep 23, 2008:** Introduced in House
- **Sep 23, 2008:** Referred to the House Committee on Ways and Means.