

## HR 4743

Wrongful Convictions Tax Relief Act of 2010

**Congress:** 111 (2009–2011, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Mar 3, 2010

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Mar 3, 2010)

**Official Text:** <https://www.congress.gov/bill/111th-congress/house-bill/4743>

### Sponsor

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

**Party:** Democratic • **State:** CT • **Chamber:** House

### Cosponsors (4 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Bishop, Sanford D., Jr. [D-GA-2]	D · GA		Mar 3, 2010
Rep. Johnson, Eddie Bernice [D-TX-30]	D · TX		Mar 3, 2010
Rep. Johnson, Sam [R-TX-3]	R · TX		Mar 3, 2010
Rep. Conaway, K. Michael [R-TX-11]	R · TX		Jun 24, 2010

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Mar 3, 2010

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
111 S 3892	Identical bill	<b>Sep 29, 2010:</b> Read twice and referred to the Committee on Finance.

Wrongful Convictions Tax Relief Act of 2010 - 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, 2009; 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**

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- **Mar 3, 2010:** Introduced in House
- **Mar 3, 2010:** Referred to the House Committee on Ways and Means.