

## HR 3086

### Wrongful Convictions Tax Relief Act of 2015

**Congress:** 114 (2015–2017, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jul 16, 2015

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Jul 16, 2015)

**Official Text:** <https://www.congress.gov/bill/114th-congress/house-bill/3086>

## Sponsor

**Name:** Rep. Johnson, Sam [R-TX-3]

**Party:** Republican • **State:** TX • **Chamber:** House

## Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Larson, John B. [D-CT-1]	D · CT		Jul 16, 2015

## Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jul 16, 2015

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

Bill	Relationship	Last Action
114 HR 2029	Related bill	Dec 18, 2015: Became Public Law No: 114-113.

## Summary (as of Jul 16, 2015)

### Wrongful Convictions Tax Relief Act of 2015

Amends the Internal Revenue Code to allow a wrongfully incarcerated individual an exclusion from gross income for civil damages, restitution, or other monetary awards received as compensation for a wrongful incarceration. Defines "wrongfully incarcerated individual" as: (1) an individual who was convicted of a criminal offense under federal or state law, who served all or part of a sentence of imprisonment relating to such offense, and who was pardoned, granted clemency, or granted amnesty because of actual innocence of the offense; or (2) an individual for whom the conviction for such offense was reversed or vacated and for whom the indictment, information, or other accusatory instrument for such offense was dismissed or who was found not guilty at a new trial after the conviction was reversed or vacated.

## **Actions Timeline**

---

- **Jul 16, 2015:** Introduced in House
- **Jul 16, 2015:** Referred to the House Committee on Ways and Means.