

S 5320

A bill to suspend the collection of income taxes and related interest and penalties from United States nationals who are unlawfully or wrongfully detained abroad and to reimburse such nationals for any penalties paid during such a detention.

Congress: 117 (2021–2023, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Dec 20, 2022

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

Latest Action: Read twice and referred to the Committee on Finance. (Dec 20, 2022)

Official Text: <https://www.congress.gov/bill/117th-congress/senate-bill/5320>

Sponsor

Name: Sen. Coons, Christopher A. [D-DE]

Party: Democratic • **State:** DE • **Chamber:** Senate

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Rounds, Mike [R-SD]	R · SD		Dec 20, 2022

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Dec 20, 2022

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Dec 20, 2022)

This bill defers the collection of income taxes from a U.S. national who is unlawfully or wrongfully detained abroad until 180 days after such national is released from detention, returns to the United States, or departs the detaining country. It also requires the reimbursement of penalties for late payment of income taxes that become due during such detainment.

The bill suspends for 270 days after the release of a U.S. national the running of a statute of limitations for the collection of income taxes deferred by this bill.

The deferral allowed by this bill does not apply to social security taxes imposed on employees.

Actions Timeline

- **Dec 20, 2022:** Introduced in Senate
- **Dec 20, 2022:** Read twice and referred to the Committee on Finance.