

HR 1868

Stop Tax Penalties on American Hostages Act of 2025

Congress: 119 (2025–2027, Current)

Chamber: House

Policy Area: Taxation

Introduced: Mar 5, 2025

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

Latest Action: Referred to the House Committee on Ways and Means. (Mar 5, 2025)

Official Text: <https://www.congress.gov/bill/119th-congress/house-bill/1868>

Sponsor

Name: Rep. Hill, J. French [R-AR-2]

Party: Republican • State: AR • Chamber: House

Cosponsors (14 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Beyer, Donald S. [D-VA-8]	D · VA		Mar 5, 2025
Rep. Tenney, Claudia [R-NY-24]	R · NY		Mar 5, 2025
Rep. Titus, Dina [D-NV-1]	D · NV		Mar 5, 2025
Rep. Nadler, Jerrold [D-NY-12]	D · NY		Mar 31, 2025
Rep. Fitzpatrick, Brian K. [R-PA-1]	R · PA		Apr 8, 2025
Rep. LaLota, Nick [R-NY-1]	R · NY		Apr 8, 2025
Rep. Suozzi, Thomas R. [D-NY-3]	D · NY		Apr 8, 2025
Rep. Vindman, Eugene [D-VA-7]	D · VA		Apr 14, 2025
Rep. Haridopolos, Mike [R-FL-8]	R · FL		Apr 17, 2025
Rep. Williams, Nikema [D-GA-5]	D · GA		May 6, 2025
Rep. Conaway, Herbert C. [D-NJ-3]	D · NJ		May 7, 2025
Rep. Gottheimer, Josh [D-NJ-5]	D · NJ		Sep 8, 2025
Rep. Dunn, Neal P. [R-FL-2]	R · FL		Jan 13, 2026
Rep. Hamadeh, Abraham J. [R-AZ-8]	R · AZ		Jan 13, 2026

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Mar 5, 2025

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
119 HR 9496	Related bill	Oct 14, 2026: Message on Senate action sent to the House.
119 S 5441	Related bill	Sep 17, 2026: Placed on Senate Legislative Calendar under General Orders. Calendar No. 670.
119 S 3931	Related bill	Feb 26, 2026: Read twice and referred to the Committee on Finance.
119 S 655	Identical bill	Feb 20, 2025: Read twice and referred to the Committee on Finance.

Summary (as of Mar 5, 2025)

Stop Tax Penalties on American Hostages Act of 2025

This bill extends certain federal tax deadlines for U.S. nationals who are unlawfully or wrongfully detained abroad or held hostage abroad and their spouses. The bill also allows for an abatement and refund of additional taxes, interest, and penalties assessed to such individuals for failing to meet a federal tax deadline during a period of detention.

Specifically, under the bill, the time period during which a U.S. national is unlawfully or wrongfully detained abroad or held hostage abroad is disregarded in determining certain federal tax deadlines, including deadlines for

- filing a return for and paying federal income, estate, gift, employment, or excise taxes;
- a tax credit or refund claim; and
- the determination, assessment, and collection of additional taxes, interest, or penalties.

The bill requires the Department of State and the Department of Justice to annually provide the Internal Revenue Service (IRS) with lists to identify U.S. nationals who qualify for an extension.

The bill also requires the IRS to (1) abate and refund additional taxes, interest, and penalties assessed for any tax year ending during a period of detention for which an extension of a federal tax deadline is permitted; and (2) establish a program allowing U.S. nationals unlawfully or wrongfully detained abroad or taken hostage abroad (or their spouse or dependent) to claim a refund of additional taxes, interest, and penalties assessed for any tax year ending during a period of detention from 2021 to the bill's enactment date.

Actions Timeline

- **Mar 5, 2025:** Introduced in House
- **Mar 5, 2025:** Referred to the House Committee on Ways and Means.

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