

HR 9500

Tax Relief for Fraud Victims Act

Congress: 119 (2025–2027, Current)

Chamber: House

Policy Area: Taxation

Introduced: Jun 29, 2026

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

Latest Action: Received in the Senate and Read twice and referred to the Committee on Finance. (Sep 16, 2026)

Official Text: <https://www.congress.gov/bill/119th-congress/house-bill/9500>

Sponsor

Name: Rep. Miller, Max L. [R-OH-7]

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

Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Suozzi, Thomas R. [D-NY-3]	D · NY		Jun 29, 2026
Rep. Buchanan, Vern [R-FL-16]	R · FL		Aug 10, 2026

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Sep 16, 2026
Ways and Means Committee	House	Referred To	Jun 29, 2026
Ways and Means Committee	House	Markup By	Jul 1, 2026

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
119 HR 6999	Related bill	Jan 9, 2026: Referred to the House Committee on Ways and Means.

Tax Relief for Fraud Victims Act

This bill expands the federal tax deduction for personal casualty and theft losses by eliminating certain limits, including the requirement that such losses arise from certain disasters. The bill also extends the tax refund deadline and modifies certain retirement plan rules related to certain fraud losses.

The bill repeals the limit on the federal tax deduction for personal casualty losses (not attributable to a trade, business, or transaction entered into for profit) that allows such losses only if arising from a federal or state declared disaster or to the extent that such losses offset personal casualty gains.

The bill allows taxpayers to elect to claim a tax deduction for losses arising from a theft involving fraud, deceit, or misrepresentation in the tax year such losses occur (rather than in the tax year discovered). Further, the bill extends the deadline for a refund claim related to a tax deduction for such losses to no less than one year after the date on which the losses are discovered and eliminates certain restrictions on the amount of such refund.

For early distributions from a qualified retirement plan arising from a theft loss involving fraud, deceit, or misrepresentation for which a tax deduction is allowed, the bill

- waives the 10% penalty,
- extends the deadline for filing a refund claim and eliminates certain restrictions on the amount of such refund, and
- allows one year (beginning on the day after the theft loss is discovered) to repay such early distributions.

Actions Timeline

- **Sep 16, 2026:** Received in the Senate and Read twice and referred to the Committee on Finance.
- **Sep 15, 2026:** Mr. Smith (MO) moved to suspend the rules and pass the bill, as amended.
- **Sep 15, 2026:** Considered under suspension of the rules. (consideration: CR H5687-5690)
- **Sep 15, 2026:** DEBATE - The House proceeded with forty minutes of debate on H.R. 9500.
- **Sep 15, 2026:** At the conclusion of debate, the Yeas and Nays were demanded and ordered. Pursuant to the provisions of clause 8, rule XX, the Chair announced that further proceedings on the motion would be postponed.
- **Sep 15, 2026:** Considered as unfinished business. (consideration: CR H5824-5825)
- **Sep 15, 2026:** Passed/agreed to in House: On motion to suspend the rules and pass the bill, as amended Agreed to by the Yeas and Nays: (2/3 required): 408 - 17 (Roll no. 305).
- **Sep 15, 2026:** On motion to suspend the rules and pass the bill, as amended Agreed to by the Yeas and Nays: (2/3 required): 408 - 17 (Roll no. 305). (text: CR H5687-5688)
- **Sep 15, 2026:** Motion to reconsider laid on the table Agreed to without objection.
- **Sep 15, 2026:** Considered under suspension of the rules.
- **Sep 15, 2026:** Considered as unfinished business.
- **Sep 15, 2026:** On motion to suspend the rules and pass the bill, as amended Agreed to by the Yeas and Nays: (2/3 required): 408 - 17 (Roll no. 305).
- **Jul 1, 2026:** Committee Consideration and Mark-up Session Held
- **Jul 1, 2026:** Ordered to be Reported in the Nature of a Substitute by the Yeas and Nays: 39 - 0.
- **Jun 29, 2026:** Introduced in House
- **Jun 29, 2026:** Referred to the House Committee on Ways and Means.

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