

118TH CONGRESS  
2D SESSION

# H. R. 10055

To amend the Internal Revenue Code of 1986 to exclude from gross income any damages, other than punitive damages, received on account of any sexual acts or sexual contact.

---

## IN THE HOUSE OF REPRESENTATIVES

OCTOBER 25, 2024

Mr. SMUCKER (for himself, Ms. MOORE of Wisconsin, and Mr. MEEKS) introduced the following bill; which was referred to the Committee on Ways and Means

---

## A BILL

To amend the Internal Revenue Code of 1986 to exclude from gross income any damages, other than punitive damages, received on account of any sexual acts or sexual contact.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Survivor Justice Tax  
5 Prevention Act”.

1 **SEC. 2. EXCLUSION FROM GROSS INCOME OF ANY DAM-**  
2 **AGES, OTHER THAN PUNITIVE DAMAGES, RE-**  
3 **CEIVED ON ACCOUNT OF SEXUAL ACTS OR**  
4 **SEXUAL CONTACT.**

5 (a) IN GENERAL.—Section 104(a)(2) of the Internal  
6 Revenue Code of 1986 is amended by striking “on account  
7 of personal physical injuries or physical sickness” and in-  
8 serting “on account of—

9 “(A) personal physical injuries or physical  
10 sickness, or

11 “(B) any sexual act (as defined in para-  
12 graph (2) of section 2246 of title 18, United  
13 States Code, as in effect on the date of the en-  
14 actment of this subparagraph) or sexual contact  
15 (as defined in paragraph (3) of such section, as  
16 so in effect);”.

17 (b) LIMITATION ON SUBSTANTIATION REQUIRE-  
18 MENTS.—Section 104 of such Code is amended by redesi-  
19 gnating subsection (d) as subsection (e) and by inserting  
20 after subsection (e) the following new subsection:

21 “(c) LIMITATION ON SUBSTANTIATION REQUIRE-  
22 MENTS WITH RESPECT TO DAMAGES ON ACCOUNT OF  
23 SEXUAL ACTS AND SEXUAL CONTACT.—For purposes of  
24 subsection (a)(2)—

25 “(1) IN GENERAL.—Damages shall be treated  
26 as on account of a sexual act or sexual contact re-

1       ferred to in subsection (a)(2)(B) if the judgment or  
2       agreement providing for such damages states that  
3       such damages are so on account.

4               “(2) PROHIBITION ON MEDICAL RECORDS RE-  
5       QUIREMENT.—In no event shall damages be treated  
6       as having not been adequately substantiated as  
7       being on account of a sexual act or sexual contact  
8       referred to in subsection (a)(2)(B) merely because  
9       there are no medical records of such act or con-  
10      tact.”.

11      (c) EFFECTIVE DATE.—

12              (1) IN GENERAL.—The amendments made by  
13      this section shall apply to amounts received pursuant  
14      to judgments made, and agreements entered into,  
15      after the date of the enactment of this Act.

16              (2) SPECIAL RULE FOR JUDGMENTS.—For pur-  
17      poses of paragraph (1), a judgment shall be treated  
18      as made after the date of the enactment of this Act  
19      if the first payment pursuant to such judgment is  
20      received after such date.

21              (3) SPECIAL RULE FOR AGREEMENTS.—For  
22      purposes of paragraph (1), an agreement shall not  
23      be treated as entered into after the date of the en-  
24      actment of this Act if such agreement replaces,

1       supercedes, or revises an agreement entered into on  
2       or before such date.

3       (d) PROMOTION OF PUBLIC AWARENESS OF EXCLU-  
4       SION.—The Secretary of the Treasury (or the Secretary’s  
5       delegate), in consultation with the Department of Justice  
6       Office on Violence Against Women and other relevant  
7       Federal agencies, shall conduct a program to promote  
8       public awareness of the exclusion from gross income pro-  
9       vided by section 104(a)(2)(B) of the Internal Revenue  
10      Code of 1986, as amended by this section.

○