

119TH CONGRESS  
2D SESSION

# H. R. 2347

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## AN ACT

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,*

1 **SECTION 1. SHORT TITLE.**

2       This Act may be cited as the “Survivor Justice Tax  
3 Prevention Act”.

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

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

12               “(A) personal physical injuries or physical  
13 sickness, or

14               “(B) any sexual act (as defined in para-  
15 graph (2) of section 2246 of title 18, United  
16 States Code, as in effect on the date of the en-  
17 actment of this subparagraph) or sexual contact  
18 (as defined in paragraph (3) of such section, as  
19 so in effect), whether or not there are medical  
20 records or observable injuries of such act or  
21 contact;”.

22       (b) BURDEN OF PROOF WITH RESPECT TO WHETH-  
23 ER DAMAGES ARE ON ACCOUNT OF SEXUAL ACT OR SEX-  
24 UAL CONTACT.—Section 104 of such Code is amended by  
25 redesignating subsection (d) as subsection (e) and by in-  
26 serting after subsection (c) the following new subsection:

1       “(d) BURDEN OF PROOF WITH RESPECT TO  
2 WHETHER DAMAGES ARE ON ACCOUNT OF SEXUAL ACT  
3 OR SEXUAL CONTACT.—For purposes of subsection  
4 (a)(2), if a decision or agreement states that any damages  
5 received therefrom are on account of a sexual act or sexual  
6 contact referred to in subsection (a)(2)(B)—

7               “(1) such statement shall be treated as credible  
8 evidence that such damages are so on account for  
9 purposes of section 7491(a), and

10              “(2) the taxpayer shall be treated as having  
11 met the requirements of section 7491(a)(2) with re-  
12 spect to the issue of whether such damages are so  
13 on account.”.

14       (c) EFFECTIVE DATE.—

15              (1) IN GENERAL.—The amendments made by  
16 this section shall apply to amounts received pursuant  
17 to decisions made, and agreements entered into,  
18 after the date of the enactment of this Act.

19              (2) SPECIAL RULE FOR DECISIONS.—For pur-  
20 poses of paragraph (1), a decision shall be treated  
21 as made after the date of the enactment of this Act  
22 if the first payment pursuant to such decision is re-  
23 ceived after such date.

24              (3) SPECIAL RULE FOR AGREEMENTS.—For  
25 purposes of paragraph (1), an agreement shall not

1 be treated as entered into after the date of the en-  
2 actment of this Act if such agreement replaces, su-  
3 persedes, or revises an agreement entered into on or  
4 before such date.

5 (d) NO INFERENCE WITH RESPECT TO EFFECT OF  
6 MEDICAL RECORDS OR OBSERVABLE INJURIES ON DE-  
7 TERMINATIONS WITH RESPECT TO PERSONAL PHYSICAL  
8 INJURIES OR PHYSICAL SICKNESS.—No inference may be  
9 drawn from the amendment made by subsection (a) (or  
10 from section 104(a)(2)(B) of the Internal Revenue Code  
11 of 1986, as amended by subsection (a)) with respect to  
12 whether the term “personal physical injuries or physical  
13 sickness” as used in section 104(a)(2) of such Code in-  
14 cludes injuries or sickness with respect to which there are  
15 no medical records or observable injuries.

16 (e) PROMOTION OF PUBLIC AWARENESS OF EXCLU-  
17 SION.—The Secretary of the Treasury (or the Secretary’s  
18 delegate), in consultation with the Department of Justice  
19 Office on Violence Against Women and other relevant  
20 Federal agencies, shall conduct a program to promote  
21 public awareness of the exclusion from gross income pro-

- 1 vided by section 104(a)(2)(B) of the Internal Revenue
- 2 Code of 1986, as amended by this section.

Passed the House of Representatives April 27, 2026.

Attest:

*Clerk.*

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