119TH CONGRESS
1ST SESSION

H. R. 6227

To amend the Internal Revenue Code of 1986 to exclude from gross income mandatory restitution or civil damages received as recompense for trafficking in persons.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 20, 2025

Mr. SCHNEIDER (for himself, Mr. ARRINGTON, Ms. SEWELL, and Mr. MOORE of Utah) introduced the following bill; which was referred to the Committee on Ways and Means

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A BILL

To amend the Internal Revenue Code of 1986 to exclude from gross income mandatory restitution or civil damages received as recompense for trafficking in persons.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Human Trafficking Survivor Tax Relief Act''.

SEC. 2. EXCLUSION FROM GROSS INCOME OF RESTITUTION AND CIVIL DAMAGES AWARDED UNDER SECTIONS 1593 AND 1595 OF TITLE 18, UNITED STATES CODE.

(a) IN GENERAL.—Part III of subchapter B of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting before section 140 the following new section:

"SEC. 139M. CERTAIN AMOUNT RECEIVED AS RESTITUTION OR CIVIL DAMAGES AS RECOMPENSE FOR TRAFFICKING IN PERSONS.

"Gross income shall not include any civil damages, restitution, or other monetary award (including compensatory or statutory damages and restitution imposed in a criminal matter) awarded—

"(1) pursuant to an order of restitution under section 1593 of title 18, United States Code, or

"(2) in an action under section 1595 of title 18, United States Code.".

(b) CONFORMING AMENDMENT.—The table of sections for part III of subchapter B of chapter 1 of such Code is amended by inserting before the item relating to section 140 the following new item:

"Sec. 139M. Certain amount received as restitution or civil damages as recompense for trafficking in persons.".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

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