

Mr. Speaker, this clarification in law is desperately needed. I thank Representatives SMUCKER and MOORE for the true compassion they have shown in fighting to right this wrong for victims of sexual assault.

Mr. Speaker, I reserve the balance of my time.

Ms. MOORE of Wisconsin. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I want to start out by thanking Chairman SMITH and Ranking Member NEAL for bringing this important bill to the floor for consideration during Sexual Assault Awareness Month.

As a survivor of sexual assault, I thank Mr. SMUCKER for teaming up with me to develop this important legislation that supports victims of sexual abuse who so often have no voice.

Mr. Speaker, at its core, this bill is about fairness, dignity, and justice for survivors.

I really don't have to go into detail about the problem that our Nation and, indeed, even this institution have with sexual abuse and assault.

Currently, settlement payments for sexual assault survivors are made on account of personal physical injuries or physical sickness, and they are excluded from gross Federal income and, therefore, not subject to taxation.

We all know that sexual abuse doesn't just cause physical harm. There is indelible mental harm that is caused by sexual assault. Yet, these survivors face challenges proving that sexual assault resulted in physical injuries because they don't have evidence of so-called "observable bodily harm" and have been denied the tax exemption.

Our bill, the Survivor Justice Tax Prevention Act, which I am, again, so proud to lead with Representative LLOYD SMUCKER, addresses this situation by allowing a tax exemption for all harms caused by sexual abuse.

□ 1620

Because the harm is real and lasting, even when it is not visible, we are working to ensure the survivors do not have to be retraumatized by proving so-called observable bodily harm or having to produce deeply personal records or to be abused on a settlement on which they have to pay taxes.

Mr. Speaker, I reserve the balance of my time.

Mr. SMITH of Missouri. Mr. Speaker, I yield such time as he may consume to the gentleman from Pennsylvania (Mr. SMUCKER), who is the sponsor of this legislation and who has done great bipartisan work in advancing a much-needed solution to support survivors of sexual assault.

Mr. SMUCKER. Mr. Speaker, I thank Chairman SMITH for the time and also for bringing this bill up to the Ways and Means Committee.

I thank Ms. MOORE for working with me cosponsoring and introducing this bill, and I thank the members of the

Ways and Means Committee who supported this on a unanimous basis because they realize the injustice that is occurring today in the way the IRS is applying the current tax code.

I think the chairman and Ms. MOORE both have described it really well. The core problem here, first of all, we believe our current law already says that any victim of physical abuse and any victim of sexual abuse who receives a settlement does not owe tax on that settlement, which makes complete sense. If you think of the trauma that these individuals have gone through, Mr. Speaker, if you think of the work they are doing to rebuild their lives, the last thing we should be doing is taking a portion of that settlement that they so desperately need to rebuild their lives for tax purposes. The law already says that settlement is not taxed.

However, the way the IRS has applied this, they require a proof of observable physical harm like bruises, cuts, or some other apparent evidence of damages to qualify that settlement as tax-free.

As you can imagine, Mr. Speaker, sexual violence doesn't always leave visible scars.

As a result, survivors who have already endured unimaginable trauma can face a second injustice under the current law or the way that the IRS is applying the law, and that is by being taxed on their compensation simply because their suffering doesn't meet some arbitrary standard.

Our bill fixes that problem. It fixes that injustice, and it helps these victims. It does it in a targeted way. It clarifies that payments related to sexual assault automatically are treated as tax exempt. This ensures that survivors are treated fairly and they are treated consistently under the law.

H.R. 2347 is about dignity. It is about clarity, and it is about making sure that survivors receive justice, not a tax bill, from the IRS.

I thank, again, the chairman, the leader, for bringing this bill up for a vote on the floor.

Mr. Speaker, I urge my colleagues to support this bill. Once again, I thank Representative GWEN MOORE for her partnership on this important issue.

Ms. MOORE of Wisconsin. Mr. Speaker, I have no further speakers, and I yield myself the balance of my time to close.

Mr. Speaker, I will start by acknowledging the very passionate words of my cosponsor, Mr. SMUCKER. I am so pleased that he took this on with such generosity and passion.

Mr. Speaker, we hear all the time about the high-profile civil cases involving sexual abuse. I am thinking about the accounts of trusted gymnast physicians abusing star athletes and the victims of Jeffrey Epstein and many of his associates. We even hear about sexual assault that occurs within our own body, and we have to address that problem.

Let's just take a moment to acknowledge that all sexual abuse does not make the headlines. Every time a survivor comes forward, it takes extraordinary courage in the face of personal risk, scrutiny, and cost.

The Survivor Justice Tax Prevention Act takes a belt-and-suspenders approach to ensure that settlement payments, whether arising from a court judgment, private arbitration or mediation, that are made on account of sexual abuse are not subject to taxation.

Mr. Speaker, I urge my colleagues in the House to support this effort to make the tax code better serve all survivors who receive settlements after prevailing against their abusers by not saddling them with a tax bill or having to fight the IRS.

We need to get this fix passed into law. I am so pleased to be standing here in this Chamber and asking for a vote by suspension of the rules. We need to pass this into law to ensure fair treatment of the tax law, dignity in the face of undue administrative burdens, and justice for survivors who prevail against their abusers.

Mr. Speaker, I yield back the balance of my time.

Mr. SMITH of Missouri. Mr. Speaker, it is disturbing to think that the IRS is allowed to tax survivors of sexual assault on the compensatory damages or the settlements that they have received. Such victims should not have to relitigate their case before the agency, adding insult to the injuries that they have already suffered.

I encourage my colleagues to support this great piece of legislation, and I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Missouri (Mr. SMITH) that the House suspend the rules and pass the bill, H.R. 2347, as amended.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill, as amended, was passed.

A motion to reconsider was laid on the table.

#### SUPPORTING EARLY-CHILDHOOD EDUCATORS' DEDUCTIONS ACT

Mr. SMITH of Missouri. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 5334) to amend the Internal Revenue Code of 1986 to allow early childhood educators to take the educator expense deduction, and for other purposes, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 5334

*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 "Supporting Early-childhood Educators' Deductions Act" or the "SEED Act".*

#### SEC. 2. EDUCATOR EXPENSE DEDUCTION TO INCLUDE EARLY CHILDHOOD EDUCATORS.

*(a) IN GENERAL.—Section 62(d)(1) of the Internal Revenue Code of 1986 is amended—*

(1) in subparagraph (A), by striking “a kindergarten through grade 12 teacher” and inserting “an early childhood or kindergarten through grade 12 teacher”, and

(2) in subparagraph (B), to read as follows:

“(B) SCHOOL.—The term ‘school’ means—

“(i) in the case of early childhood education, any school or childcare facility which—

“(I) provides educational or childcare services for more than 2 individuals (other than individuals who reside at the school or facility) who have not attained age 6, and

“(II) operates at the public expense or receives a fee, payment, or grant for providing such services for any of the individuals (regardless of whether such school or facility is operated for profit), and

“(ii) in the case of elementary education or secondary education (kindergarten through grade 12), any school which provides such education, as determined under State law.”.

(b) CONFORMING AMENDMENT.—Section 62(a)(2)(D) of such Code is amended by striking “CERTAIN EXPENSES OF ELEMENTARY AND SECONDARY SCHOOL TEACHERS” in the heading and inserting “CERTAIN EXPENSES OF EARLY CHILDHOOD, ELEMENTARY, AND SECONDARY SCHOOL TEACHERS”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to expenses paid or incurred in taxable years beginning after December 31, 2025.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Missouri (Mr. SMITH) and the gentleman from California (Mr. PANETTA) each will control 20 minutes.

The Chair recognizes the gentleman from Missouri.

#### GENERAL LEAVE

Mr. SMITH of Missouri. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days to revise and extend their remarks and submit extraneous material on the bill under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Missouri?

There was no objection.

Mr. SMITH of Missouri. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise in support of H.R. 5334, the Supporting Early-childhood Educators’ Deductions, or the SEED Act, which is bipartisan legislation introduced by Representatives BRIAN FITZPATRICK and JIMMY PANETTA.

Early-childhood educators are the foundation of a lifetime of education for the next generation of leaders in this country. They put in the long hours and often dip into their own wallets to provide educational materials for their classrooms. Unfortunately, unlike their K–12 colleagues, they are not afforded the same tax deduction to help cover those expenses. This is a longstanding oversight that needs correcting.

This legislation provides early-childhood educators with the same deduction so they are on equal footing with their school colleagues. I commend Representatives FITZPATRICK and PANETTA, who are standing up for America’s teachers and have been championing the cause for years.

Mr. Speaker, I reserve the balance of my time.

Mr. PANETTA. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I thank the chairman and, of course, I thank my colleague and classmate, Representative BRIAN FITZPATRICK for their support. I rise in support of my Supporting Early-childhood Educators’ Deductions Act. We will just call it the SEED Act.

This is legislation that would extend eligibility for the educator expense deduction to early-childhood educators, pre-K educators, who are currently excluded from that benefit.

□ 1630

It is bipartisan legislation that I worked on closely with BRIAN FITZPATRICK, which was reported unanimously out of the Ways and Means Committee. I proudly say, it is the only Democratic bill that has been allowed out of the Ways and Means Committee this Congress, so I thank Mr. Chairman for that.

It is a bill that finally recognizes the vital role early-childhood educators play in shaping the foundation of a child’s development. These educators work with children during their most formative years, laying the groundwork for cognitive, social, and emotional growth. Yet, despite this enormous responsibility, these teachers remain excluded from basic tax benefits that acknowledge teachers’ financial burdens.

The SEED Act would correct this by finally extending the existing above-the-line educator expense deduction to early-childhood educators working with children 5 years old or younger.

The \$300 deduction, which will rise to \$350 next year, may seem modest, but for educators who routinely dip into their own pockets to provide classroom supplies, it is a meaningful, impactful support. It is also Federal recognition of teachers and their professionalism, dedication, and commitment to the development of our children.

Across the country, we are facing a severe shortage of early-childhood educators, a crisis that is driven by low wages and limited support, yet despite those challenges, early-childhood educators continue to extend themselves to ensure children have safe, enriching environments in which they can grow. They do this even when their paychecks fall short and even when they are forced to choose between personal expenses and classroom needs.

By including early-childhood educators in the educator expense deduction, the SEED Act acknowledges both the economic hardship and the extraordinary dedication these educators bring to their work every single day.

As a result, I urge my colleagues to vote “yes,” and I reserve the balance of my time, Mr. Speaker.

Mr. SMITH of Missouri. Mr. Speaker, I yield such time as he may consume to the gentleman from Pennsylvania (Mr. FITZPATRICK), the co-lead of this legislation, who recognizes and is championing the needs of all of our teachers with this important legislation.

Mr. FITZPATRICK. Mr. Speaker, I thank the chairman for his support for this legislation and bringing it to the floor.

Mr. Speaker, I rise today in strong support of H.R. 5334, the Supporting Early-childhood Educators’ Deductions Act, also known as the SEED Act.

Mr. Speaker, in Pennsylvania, more than 68,000 early-childhood educators support our youngest learners every single day. The first 5 years of a child’s life lay down the foundation for how they learn, how they grow, and how they succeed. These educators are central to that process.

They do far more than teach. They create safe, engaging environments where children can thrive. Despite earning very modest wages, these educators often reach into their own pocket to stock their classrooms and ensure their students have the resources they need to succeed.

That level of dedication speaks to their commitment, Mr. Speaker, not just to their students but to the communities they serve and our future workforce.

Under current law, early-childhood educators cannot deduct these out-of-pocket expenses. That is a gap the SEED Act will fix. The SEED Act offers a simple, bipartisan solution by extending the existing educator expense deduction to early-childhood educators. It is a commonsense measure that supports educators and invests in our youngest learners during their most critical years.

I thank my friend, the gentleman from California (Mr. PANETTA), for his partnership and his care and concern for our educators and our young people across America. I urge all my colleagues to support this legislation to better equip and uplift our early-childhood educators and those they serve across this Nation.

Mr. PANETTA. Mr. Speaker, I have no further speakers, and I yield myself the balance of my time.

I urge the House to pass this commonsense legislation. By expanding eligibility for the educator expense deduction to early-childhood educators, the bill will finally recognize the incredible dedication and work of these pre-K educators. This is one step toward supporting those who extend themselves day in and day out to help grow and educate all of our children.

Again, I thank Representative FITZPATRICK for his support, and I thank the chairman for pushing this bill forward. I urge all of my colleagues to support this bill with a vote of “yes.”

Mr. SMITH of Missouri. Mr. Speaker, when it comes to supporting teachers who go the extra mile to provide for their students, including paying out of pocket for supplies and other educational materials, we need to ensure we are acknowledging and rewarding the contributions of all of our educators.

That includes the early-childhood teachers, who are charged with instilling in our youth a love of learning and curiosity from the youngest age.

I encourage my colleagues to support this legislation, and I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Missouri (Mr. SMITH) that the House suspend the rules and pass the bill, H.R. 5334, as amended.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill, as amended, was passed.

A motion to reconsider was laid on the table.

**ENSURING CHILDREN RECEIVE SUPPORT ACT**

Mr. SMITH of Missouri. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 6903) to require the Secretary of State to revoke any United States passport issued to an individual, on receipt of a certification by the Secretary of Health and Human Services that the individual has a child support arrearage exceeding \$2,500, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

*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 "Ensuring Children Receive Support Act".*

**SEC. 2. REVOCATION OF PASSPORTS ISSUED TO INDIVIDUALS WITH A CHILD SUPPORT ARREARAGE EXCEEDING \$2,500.**

(a) *IN GENERAL.*—Section 452(k) of the Social Security Act (42 U.S.C. 652(k)) is amended—

(1) in paragraph (1), by striking “, revocation, or limitation” and inserting “or revocation”; and

(2) in paragraph (2)—  
(A) by striking “may revoke, restrict, or limit” and inserting “revoke”; and

(B) by inserting “, and notify such individual of the intent to take such action” before the period.

(b) *EXCEPTION.*—Notwithstanding the amendments made by subsection (a), if an individual is abroad and needs to return to the United States on an emergency basis, the Department of State is authorized to issue a temporary passport for that purpose. That passport will be good only for the return to the United States of the individuals and will be limited in duration.

**SEC. 3. EFFECTIVE DATE.**

*The amendments made by this Act shall take effect on October 1, 2026.*

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Missouri (Mr. SMITH) and the gentleman from California (Mr. PANETTA) each will control 20 minutes.

The Chair recognizes the gentleman from Missouri.

**GENERAL LEAVE**

Mr. SMITH of Missouri. Mr. Speaker, I ask unanimous consent that all Members have 5 legislative days to revise and extend their remarks and submit extraneous material on the bill under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Missouri?

There was no objection.

Mr. SMITH of Missouri. Mr. Speaker, I rise in support of H.R. 6903, the Ensuring Children Receive Support Act, bipartisan legislation introduced by Representatives BETH VAN DUYNE and JIMMY PANETTA.

This legislation has a simple premise: Parents must meet their obligations to care for their kids, period. It is pretty simple.

To ensure that is happening, State-level child support agencies rely in part on the Passport Denial Program, which is run out of the State Department and, as its name suggests, is used to deny the ability of delinquent parents to obtain a passport to leave the country when they owe back child support.

The State Department has authority under current law to deny, limit, or revoke a passport of an individual, but as we have discovered, quite often the bureaucracy does not act with the level of urgency that is needed. This bill makes it clear that the State Department must revoke an individual’s passport, both at the time of initial application for a passport and at the time of renewal.

Research indicates that child support is a significant portion of income for low-income families, making up 41 percent of total income when received and can help reduce poverty and reliance on welfare. Among all families served, 24 percent have income below the Federal poverty level.

Representatives VAN DUYNE and PANETTA are doing tremendous work here to ensure that States have the enforcement tools that they need and children receive the support that they need and are owed without delay.

Mr. Speaker, I reserve the balance of my time.

Mr. PANETTA. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise today in support of the Ensuring Children Receive Support Act, which I am proud to co-lead with Representative VAN DUYNE. I thank her for her leadership and thank the chairman for pushing this bill forward with overwhelming support out of the Ways and Means Committee onto the House floor for this vote.

This bill would expand the existing bipartisan legislation and the universal commonsense values of taking care of our children.

□ 1640

It addresses the somber issue when it comes to the services and protections that we can provide for children.

We all know that parenthood is a privilege, but it is also a serious responsibility. Unfortunately, nationwide, there is more than \$115 billion owed in child support arrears. As of fiscal year 2024, there were more than 8.7 million parents who hadn’t made a payment in over 5 years.

In 1996, Congress, in a bipartisan fashion, gave the State Department the authority to withhold passports and

passport renewals from someone with unpaid child support. That is called the passport denial program. That program collects about \$30 million a year in outstanding child support debt, but this is out of about \$30 billion that we collect each year in total child support payments.

That means that the vast majority of child support goes uncollected, single parents struggle, and, unfortunately, that means that, at times, children can go hungry.

I believe we should be doing everything we can to close this gap and ensure child support is making it to the children who need it the most. The Ensuring Children Receive Support Act is part of that effort.

It is legislation that builds on the existing law that I talked about by rescinding passports when someone is more than \$2,500 in arrears for child support. When you don’t pay, you must stay.

Under this bill, people would get a notice that their case is being referred to the State Department. However, if necessary, there would be emergency passports if they urgently need to travel while in arrears. Moreover, they would also be eligible to have their passports reinstated once they pay their child support.

With this bill, we are ensuring that the Federal Government plays its part to meet the urgency that so many single parents feel and finds practical solutions to ensure that child support gets paid. That is why I urge my colleagues to vote “yes.”

Mr. Speaker, I reserve the balance of my time.

Mr. SMITH of Missouri. Mr. Speaker, I yield such time as she may consume to the gentlewoman from Texas (Ms. VAN DUYNE), the sponsor of this legislation and someone who is standing up for children across this country to ensure that they get the support that they need.

Ms. VAN DUYNE. Mr. Speaker, I thank the chairman for yielding, and I thank my colleague Congressman PANETTA from California for also helping to introduce this bill.

Mr. Speaker, I rise in support of my bill, H.R. 6903, the Ensuring Children Receive Support Act.

Nearly 2 weeks ago, families experienced one of the largest tax refund seasons on record, with an estimated \$91 billion already issued as part of an expected \$370 billion refund season. On average, families can look forward to nearly \$4,000 back in their pockets compared to last year, and families with two children earning \$73,000 will have no Federal income tax liability.

Supporting working families is more important than ever, especially now that the working families tax cuts have been signed into law. By claiming the standard deduction and the child tax credit, families keep more of their hard-earned money to be able to provide for their families by putting food on the table, covering rent, or keeping