

114TH CONGRESS  
2D SESSION

# H. R. 6438

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## AN ACT

To extend the waiver of limitations with respect to excluding from gross income amounts received by wrongfully incarcerated individuals.

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. EXTENSION OF WAIVER OF LIMITATIONS WITH**  
2 **RESPECT TO EXCLUDING FROM GROSS IN-**  
3 **COME AMOUNTS RECEIVED BY WRONGFULLY**  
4 **INCARCERATED INDIVIDUALS.**

5 (a) **IN GENERAL.**—Section 304(d) of the Protecting  
6 Americans from Tax Hikes Act of 2015 is amended by  
7 striking “1-year” and inserting “2-year”.

8 (b) **TECHNICAL CORRECTION.**—Section 304(d) of  
9 such Act is amended by striking “application of this Act”  
10 and inserting “application of this section”.

11 (c) **EFFECTIVE DATE.**—The amendments made by  
12 this section shall take effect as if included in section 304  
13 of the Protecting Americans from Tax Hikes Act of 2015.

Passed the House of Representatives December 6,  
2016.

Attest:

*Clerk.*



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