

115TH CONGRESS
1ST SESSION

H. R. 4514

To prohibit deductions for settlements subject to nondisclosure agreements paid in connection with sexual harassment or sexual abuse, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 1, 2017

Mrs. COMSTOCK introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To prohibit deductions for settlements subject to nondisclosure agreements paid in connection with sexual harassment or sexual abuse, and for other purposes.

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 “Stop Tax Subsidies
5 for Sexual Abusers and Harassers Act of 2017”.

1 **SEC. 2. DENIAL OF DEDUCTION FOR SETTLEMENTS SUB-**
2 **JECT TO NONDISCLOSURE AGREEMENTS**
3 **PAID IN CONNECTION WITH SEXUAL HARASS-**
4 **MENT OR SEXUAL ABUSE.**

5 (a) DENIAL OF DEDUCTION.—Section 162 is amend-
6 ed by redesignating subsection (q) as subsection (r) and
7 by inserting after subsection (p) the following new sub-
8 section:

9 “(q) PAYMENTS RELATED TO SEXUAL HARASSMENT
10 AND SEXUAL ABUSE.—No deduction shall be allowed
11 under this chapter for any settlement or payment related
12 to sexual harassment or sexual abuse if such settlement
13 or payment is subject to a nondisclosure agreement or at-
14 torney’s fees related to such a settlement or payment.”.

15 (b) EFFECTIVE DATE.—The amendments made by
16 this section shall apply with respect to amounts paid or
17 incurred after the date of the enactment of this Act.

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