



THE ASSIST

ADVOCATING FOR ATHLETE SURVIVORS

The Honorable Jason Smith
Chairman
Committee on Ways and Means
U.S. House of Representatives
Washington, DC 20515

The Honorable Richard Neal
Ranking Member
Committee on Ways and Means
U.S. House of Representatives
Washington, DC 20515

Dear Chairman Smith and Ranking Member Neal:

On behalf of The Athlete Survivors' Assist, or The Assist, an athlete survivor-led organization working to prevent abuse and strengthen systems of accountability within sports, I write to express our strong support for H.R. 2347, the *Survivor Justice Tax Prevention Act*, and to thank you for your leadership in advancing this important legislation before the Committee.

The Assist is a national nonprofit organization dedicated to supporting survivors of sexual violence, particularly within athletic and institutional settings, through advocacy, policy reform, and athlete survivor-centered resources. We work to ensure that survivors are treated with dignity and fairness, and have access to justice, not only in the legal system, but across the policies that shape their recovery. Our policy agenda prioritizes eliminating systemic barriers that retraumatize survivors and advancing commonsense reforms that promote accountability and transparency.

H.R. 2347 represents a targeted and necessary correction to current tax law by ensuring that damages received as a result of sexual assault or sexual contact, excluding punitive damages, are not treated as taxable income. As outlined in the bill text, this change clarifies that survivors are eligible for tax exclusion regardless of whether there are observable physical injuries or medical records and appropriately aligns the tax code with federal definitions of sexual acts and sexual contact. Current IRS interpretations have created inequitable outcomes, forcing some survivors to relive their trauma in disputes over whether their injuries "qualify" for relief, or to pay taxes on settlements intended to provide restitution and support recovery. By removing these barriers and providing clear, survivor-centered standards, this legislation advances fairness, reduces administrative burdens, and promotes healing.

This bill is consistent with The Assist's policy agenda to eliminate harmful barriers facing survivors and ensure systems respond with compassion and clarity. We respectfully urge the Committee to advance H.R. 2347 and support its swift passage.

Thank you for your leadership and consideration.

With appreciation,

Julie Ann Rivers-Cochran, MSW
Executive Director
The Athlete Survivors' Assist ("The Assist")